

IN THE INCOME TAX APPELLATE TRIBUNAL DELHI
[DELHI BENCH : "DEHRADUN" NEW DELHI]
BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER

I.T.A. No. 56/DDN/2025 (A.Y 2014-15)

Parag Negi C-310, Ganpati Apartment Kashipur, Udham Singh Nagar-244713, Uttarakhand PAN: ACJPN5558P	Vs.	Income Tax Officer Ward-2(2), Kashipur, Uttarakhand
Appellant		Respondent
Assessee by	Sh. V. Rajkumar, Adv	
Revenue by	Sh. Amar Pal Singh, Sr. DR	
Date of Hearing	09/07/2025	
Date of Pronouncement	09/07/2025	

ORDER

PER YOGESH KUMAR, U.S. JM:

The present appeal is filed by the Assessee against the order of CIT(A)/National Faceless Appeal Centre ('Ld. CIT(A)'/NFAC' for short), Delhi dated 20/03/2025 for the Assessment Year 2014-15.

2. Brief facts of the case are that, an assessment order came to be passed on 29/12/2016 by computing the income of the Assessee at Rs. 55,17,280/-, as against the returned income of Rs. 2,43,050/- by making certain additions. Aggrieved by the assessment order dated 29/12/2016, the Assessee preferred an Appeal before the Ld. CIT(A). The Ld. CIT(A) vide order dated 20/03/2025, dismissed the Appeal filed by the Assessee. Aggrieved by the order of the Ld. CIT(A), the Assessee preferred the present Appeal.

3. The Ld. Counsel for the Assessee vehemently submitted that the Ld. CIT(A) has provided no opportunity of being heard to the Assessee and in violation of principals of natural justice, dismissed the appeal of the Assessee.

4. Per contra, the Ld. Ld. Departmental Representative relying on the orders of the Ld. CIT(A) sought for dismissal of the Appeal.

5. We have heard both the parties and perused the material available on record. It can be seen from the order of the Ld. CIT(A), the Ld. CIT(A) has not decided all the grounds of Appeal of the Assessee on its merits and passed the ex-parte order of dismissal. Considering the facts that the Assessee has not participated in the first Appellate proceedings and the Appeal has not been decided on its merits, in the interest of natural justice, we remand the matter to the file of the Ld. CIT(A) with a direction to the Ld. CIT(A) to decide the Appeal afresh in accordance with law after providing opportunity of being heard to the Assessee.

6. In the result, the Appeal of the Assessee is partly allowed for statistical purpose.

Order pronounced in the open court on 09th July , 2025

Sd/-

**(MANISH AGARWAL)
ACCOUNTANT MEMBER**

Sd/-

**(YOGESH KUMAR U.S.)
JUDICIAL MEMBER**

Date:- 09.07.2025

R.N, Sr.P.S*

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1. **Appellant**
2. **Respondent**
3. **CIT**
4. **CIT(Appeals)**
5. **DR: ITAT**

**ASSISTANT REGISTRAR
ITAT, NEW DELHI**