

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. 39/DDN/2025 (A.Y 2017-18)

Yaduvendra Pratap Chand Matta Garg & Co. Chartered Accountants, 15, Astley Hall, Dehradun-248001 PAN: AGHPC5432F	Vs.	ITO Ward -2 (1)(5), Bhagwada Kichha Road Rudrapur, U. S. Nagar, Uttarakhand, Dehradun
Appellant		Respondent
Assessee by	Sh. S. K. Mattal, CA	
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 Ld. CIT(A) ('Ld. CIT(A) for short), Delhi dated 24/01/2025 for Assessment Year 2017-18.

2. An ex-parte assessment order came to be passed u/s 144 of the Income-tax Act, 1961 ('Act' for short) on 26/12/2019 by making certain addition. The Assessee preferred an Appeal before the CIT(A) which has been dismissed on 24/01/2025 vide order impugned. As against the order of the Ld. CIT(A), the Assessee preferred the present Appeal.

3. The Ld. Counsel for the Assessee submitted that both the assessment order as well as order of the Ld. CIT(A) have been passed

in violation of principals of natural justice. The Assessee is having very good case on merit as the Assessee is not liable to pay any tax, therefore invocation of provision of Section 249(4) of the Act is erroneous. Thus, submitted that the addition made by the A.O. which has been erroneously sustained by the Ld. CIT(A), deserves to be set aside.

4. Per contra, the Ld. Department's Representative submitted that the Assessee has not appeared before the lower authorities, therefore, the authorizes below have rightly passed the respective orders which requires no interference. Further submitted that the Ld. CIT(A) has also dismissed the Appeal as the Assessee has not complied with the provision of Section 249(4) of the Act as the Assessee has failed to pay the taxes equal to amount to advance tax which was payable by him. Therefore, sought for dismissals of the Appeal.

5. We have heard both the parties and perused the material available on record. Both the order of the A.O. as well as order of the Ld. CIT(A) are ex-parte, wherein the Assessee has not participated in any of the proceedings. It is the case of the Assessee that the Assessee has very good case on merits and submitted that the Assessee is not liable to pay any tax, therefore, question of complying of provision of Section 249(4) of the Act does not arise. Considering the fact that the assessment order has been passed ex-parte and the

Ld. CIT(A) has also dismissed the Appeal, in the interest of justice, we deem it fit to restore the issue to the file of the A.O. for de-novo assessment. The Assessee is at the liberty to produce any/all documents in support of his claim and A.O. shall verify the documents and frame the assessment order afresh. Needless to say, the A.O. shall provide opportunity of being heard to the Assessee before passing the assessment order in accordance with law.

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

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

Sd/-

Sd/-

(MANISH AGARWAL)
ACCOUNTANT MEMBER

(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

Date:- 09.07.2025
R.N, Sr.P.S*

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI

