

**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. 113/DDN/2024 (A.Y 2017-18)**

|   |                        |  |
|---|------------------------|--|
| Akhilesh Mishra<br>12/04, Kalyani view Near<br>Kanchan Tara Hotel<br>Rudrapur, Rudrapur,<br>Uttarakhand<br><b>PAN: AZOPM1924E</b> | Vs.                    | ACIT<br>Circle-2(1), Haldwani<br>Rudrapur, Uttarakhand |
| <b>Appellant</b>  |                        | <b>Respondent</b>                                      |
| Assessee by   | None                   |  |
| Revenue by  | Sh. A. S. Rana, Sr. DR |  |
| Date of Hearing   | 08/07/2025             |  |
| Date of Pronouncement   | 08/07/2025             |  |

**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 12/12/2023 for the Assessment Year 2017-18.

2. Brief facts of the case are that, the Assessee filed his return declaring total income at Rs.83,32,500/-. The case was selected for complete scrutiny through CASS. The assessment was completed u/s 143(3) of the Act assessing income of the Assessee at Rs.2,49,45,840/- by making addition of Rs.1,66,13,344/- on account of estimating of G.P. rate @3.5% as against gross profit rate shown his books of account @1.41% by rejecting the books of account u/s 145(3) of the Act. Aggrieved with the assessment order, the Assessee filed an appeal

before the Ld. CIT(A). The Ld. CIT(A) vide order dated 12/12/2023, dismissed the Appeal filed by the Assessee. As against the order of the Ld. CIT(A), the Assessee preferred the present Appeal.

3. None appeared for the Assessee. Considering the issue involved in the present Appeal, we deem it fit to decide the Appeal on hearing the Ld. Department's Representative and perused the material available on record.

4. The Ld. Departmental Representative vehemently submitted that the Assessee has not participated in the first appellate proceedings, therefore, the Ld. CIT(A) rightly passed the order impugned which requires no interference at the hands of the Tribunal. The Ld. Department's Representative relying on the order of the Ld. CIT(A), sought for dismissal of the Appeal.

5. We have heard the Department's Representative and perused the material available on record. It can be seen from the order of the Ld. CIT(A) , the Appeal has been passed ex-parte without hearing the Assessee. It is further observed that while deciding the Appeal, the Ld. CIT(A) has not decided all the grounds of Appeal of the Assessee on its merits. Considering the facts that the Assessee has not participated in the first Appellate proceedings, 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 on its merits 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 08th July , 2025**

Sd/-

**(MANISH AGARWAL)**  
**ACCOUNTANT MEMBER**

Date:- 08.07.2025

R.N, Sr.P.S\*

**Copy forwarded to:**

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

Sd/-

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

**ASSISTANT REGISTRAR**  
**ITAT, NEW DELHI**

