

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

Chaudiyala Sadhan Sahkari Samiti Limited, Iqbalpur, Kamelpur, Via Roorkee, Haridwar-247668 <b>PAN: AABAC2104K</b>	Vs.	ITO Ward 1 3 6 Roorkee Income Tax officer, Building, 16 Civil Lines, roorkee- 257667, Roorkee, 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 10/05/2024 for the Assessment Year 2017-18.

2. An assessment order came to be passed on 26/09/2019 u/s 144 of the Income Tax Act, 1961 ('Act' for short) by making certain additions. The Assessee preferred an Appeal before the Ld. CIT(A) which has been dismissed vide order impugned dated 10/05/2024. 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. Department's Representative submitted that the Assessee is a chronic defaulter who has not appeared before the Lower Authorities, therefore, both the A.O. as well as the Ld. CIT(A) have passed the orders in accordance with law which requires no interference, thus by relying on the orders of the Lower Authorities sought for dismissal of the Appeal.

5. We have heard the Department's Representative 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 and even the Ld. CIT(A) has not decided all the grounds of Appeal on its merits. In view of the above, in the interest of justice, we deem it fit to restore the issue to the file of the A.O. for de-novo assessment. Needless to say, the A.O. shall provide opportunity of being heard to the Assessee before passing the assessment order in accordance with law. The Assessee is also directed to participate in assessment proceedings without fail.

6. In the result, the Appeal of the Appellant 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 REGISTR**  
**ITAT, NEW DELHI**