

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. 205/DDN/2024 (A.Y 2015-16)

I.T.A. No. 206/DDN/2024 (A.Y 2019-20)

I.T.A. No. 207/DDN/2024 (A.Y 2018-19)

Sahaspur Kishan Sewa Sahkari Samiti Limited Sahaspur, Vikas Nagar , Dehradun 248001 Uttarakhand PAN: AAWHS5244N	Vs.	Income Tax Officer WAerd-1(1) (3) Income Tax Office Dehraudn
Appellant		Respondent
Assessee by	Sh. Roman Jain, CA	
Revenue by	Sh. A. S. Rana, Sr. DR	
Date of Hearing	08/07/2025	
Date of Pronouncement	16/07/2025	

ORDER

PER YOGESH KUMAR, U.S. JM:

The above captioned Appeals are filed by the Assessee against the orders of CIT(A)/National Faceless Appeal Centre (Ld. CIT(A)'/NFAC' for short), Delhi dated 25/07/2024, 26/07/2024 and 26/07/2024 pertaining to Assessment Year 2015-16, 2018-19 and 2019-20 respectively.

2. There is a delay of 57 days in filing the captioned Appeals. The Assessee contended that the reason for delay was due to change in staff as well as the assessment order have been received on spam mail which could not be seen on time. Therefore, there is a delay in filing the present Appeal. For the reasons stated in the application for

condonation of the delay, delay of 57 days in filing the above appeals are hereby condoned.

3. Facts in brief are that, the assessment orders have been passed u/s u/s 147 read with Section 144 of the Income Tax Act, 1961 ('Act' for short) by making certain additions in 2015-16, 2018-19 and 2019-20. The Assessee preferred three separate Appeal before the Ld. CIT(A) by challenging the respective assessment orders, which have been dismissed vide orders impugned. As against the orders of the Ld. CIT(A), the Assessee preferred the captioned Appeals.

4. The Ld. Counsel for the Appellant submitted that the orders impugned of the Ld. CIT(A) has been passed in violation of principals of natural justice. Further submitted that even before the assessment proceedings A.O., assessee could not participate and submit requisite documents, thus, submitted that both the Lower Authorities have violated principals of natural justice. Therefore, sought for allowing the Appeal.

5. 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.

6. We have heard both the parties and perused the material available on record. Both the orders 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 assessments. Needless to say, the A.O. shall provide opportunity of being heard to the Assessee before passing the assessment orders in accordance with law. The Assessee is also directed to participate and produce requisite documents before the A.O. in the assessment proceedings.

7. In the result, the Appeals of the Appellant are partly allowed for statistical purpose.

Order pronounced in the open court on 16th July , 2025

Sd/-

**(MANISH AGARWAL)
ACCOUNTANT MEMBER**

Date:- 16.07.2025
R.N, Sr.P.S*

Sd/-

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

Copy forwarded to:

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

**ASSISTANT REGISTRAR
ITAT, NEW DELHI**