

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. 225/DDN/2024 (A.Y 2017-18)

Himalayan Auto Era (India) Private Limited Plot No. 61, 68, Sector IIDC, IIE, SIDCUL, Rudrapur, U. S. Nagar, 263153, Uttarakhand PAN: AACCH0708D	Vs.	DCIT Circle-2(1) (1), Haldwani Uttarakhand
Appellant		Respondent
Assessee by	Sh. Amit Goyal, Adv& Sh. Pravav Yadav, Adv	
Revenue by	Sh. S. K. Chatterjee, CIT DR	
Date of Hearing	08/07/2025	
Date of Pronouncement	16/07/2025	

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 27/11/2024 for the Assessment Year 2017-18.

2. The Assessee filed return declaring income of at Rs. 69,62,780/-. An assessment order came to be passed u/s 143(3) 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 2711/2024. As against the order of the Ld. CIT(A), the Assessee preferred the present Appeal.

3. The Ld. Counsel for the Appellant submitted that the order 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. Thus sought for allowing the Appeal.

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 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 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 and

produce requisite documents before the A.O. in the assessment proceedings.

6. In the result, the Appeal of the Appellant is 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*

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**

