

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. 1/DDN/2025 (A.Y 2021-22)

Assistant Commissioner of Income Tax Dehradun, Uttarakhand	Vs.	Mohd. Waseem Near Dr.Naushad, Deoband, Saharanpur Utter Pradesh-247554 PAN: ADEPW8202F
Appellant		Respondent
Assessee by	None	
Revenue by	Sh. A. S. Rana, Sr. DR	
Date of Hearing	10/07/2025	
Date of Pronouncement	10/07/2025	

ORDER

PER YOGESH KUMAR, U.S. JM:

The present appeal is filed by the Revenue against the order of Commissioner of Income Tax (Appeals) - Noida-3 ('Ld. CIT(A)' for short), Delhi dated 18/10/2024 for the Assessment Year 2021-22.

2. Facts in brief are that, an ex-parte assessment order came to be passed against the Assessee on 28/12/2022 u/s 144 r.w. Section 144B of the Income Tax Act, 1961 ('Act' for short) which has been called in question by the Assessee before the Ld. CIT(A). The Ld. CIT(A) vide order dated 18/10/2024, remanded the issue to the file of the A.O. for fresh assessment as per provision of law by exercising the power conferred in

the proviso to Section 251(1) (a) of the Act. Aggrieved by the order of the Ld. CIT(A), the Department of Revenue preferred the present Appeal.

3. The Ld. Departmental Representative submitted that the Ld. CIT(A) has committed error in remanding the matter to the file of the A.O., thus sought for allowing the appeal.

4. On hearing the Ld. Departmental Representative and verifying the material on record, we find that the assessment order has been passed u/s 144 of the Act and considering the said fact, the Ld. CIT(A) remanded the matter to the A.O. without adjudicating the issues on its merit. We find no error or infirmity in the order of the Ld. CIT(A) in remanding the issue to the file of the A.O. for framing de-novo assessment in accordance with law, thus find no merits in the grounds of Appeal of the Revenue. Accordingly the Grounds of Appeal of the Revenue are dismissed.

5. In the result, the Appeal of the Revenue is dismissed.

Order pronounced in the open court on 10th July, 2025

Sd/-
(MANISH AGARWAL)
ACCOUNTANT MEMBER

Date:- 10.07.2025
R.N, Sr.P.S*

Sd/-
(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

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

**ASSISTANT REGISTRAR
ITAT, NEW DELHI**