

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI
DELHI BENCH 'DEHRADUN/SMC' NEW DELHI**

**BEFORE SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER
AND
SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER**

ITA No. 61/DDN/2025 (A.Y. 2011-12)

ITA No. 62/DDN/2025 (A.Y. 2013-14)

ITA No. 63/DDN/2025 (A.Y. 2016-17)

ITA No. 64/DDN/2025 (A.Y. 2014-15)

ITA No. 65/DDN/2025 (A.Y. 2017-18)

ITA No. 66/DDN/2025 (A.Y. 2015-16)

Priya Sharma Near Nilayam Colony/Dahariya, Haldwani, Uttarakhand PAN: BJVPS4053E	Vs	DA/ACIT Central Circle, Income Tax Office, Thapa Colony, Haldwani Uttarakhand
Appellant		Respondent
Assessee by	None	
Revenue by	Sh. S. K. Chatterjee, CIT DR	
Date of Hearing	10/07/2025	
Date of Pronouncement	10/07/2025	

ORDER

PER YOGESH KUMAR, U.S. JM:

The above captioned Appeals are filed by the Assessee against the orders of Ld. Commissioner of Income Tax (Exemptions)(Ld. CIT(E) for short), New Delhi dated 19/02/2025, 19/02/2025, 24/03/2025, 19/02/2025, 24/03/2025 and 03/03/2025 respectively for the

Assessment Years 2011-12, A.Y. 2013-14, 2016-17, 2014-15, 2017-18 and 2015-16 respectively.

2. Brief facts of the case are that, assessment orders came to be passed for the Assessment years under consideration against the Assessee. Aggrieved by the six assessment orders, the Assessee preferred the Appeals before the Ld. CIT(A). The Ld. CIT(A) vide orders impugned, dismissed the Appeals filed by the Assessee. Aggrieved by the orders of the Ld. CIT(A), the Assessee preferred the captioned Appeals.

3. None appeared for the Assessee. Considering the issue involved in the present Appeals, we deem it fit to decide the Appeals 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 neither produced complete details/reply before the A.O. nor participated in the first appellate proceedings, therefore, the authorities below have rightly passed the orders, 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 orders of the Ld. CIT(A), the Appeals have been decided ex-parte without hearing the Assessee. It is further observed that while disposing 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 and the Assessee has also not produced complete details before the A.O., in the interest of natural justice, we remand the matter to the file of the A.O. with a direction to the A.O. to frame the assessment afresh in accordance with law after providing opportunity of being heard to the Assessee. The Assessee is also directed to participate in the assessment proceedings and liberty is reserved to the Assessee to produce all/any documents.

6. In the result, the Appeals of the Assessee are partly allowed for statistical purpose.

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

Sd/-

(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER

Date:- 10 .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