

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

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

ITA No. 80/DDN/2025 (A.Y. 2018-19)

Rajkiya Sayukt Chikitsalaya ChikitsaSamiti, Government Jini Hospital Roorkee, Haridwar, Uttarakhand PAN: AABAR2267G	Vs	Assessing Officer 16, Civil Lines, Roorkee, Uttarakhand
Appellant		Respondent
Assessee by	None	
Revenue by	Sh. Amar Pal Singh, 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 Assessee against the order of Ld. Commissioner of Income Tax (Appeals/ National Faceless Appeal Centre ('Ld. CIT(A)/NFAC' for short), New Delhi dated 04/03/2025 for the Assessment Year 218-19.

2. An ex-parte assessment order came to be passed on 04/03/2023 u/s 147 read with Section 144 and 144B 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 04/03/2025. 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 A.O., and the Ld. CIT(A) has passed the orders impugned 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. The assessment order has been passed by the A.O. ex-parte 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 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

