

**IN THE INCOME TAX APPELLATE TRIBUNAL
DEHRADUN BENCH ('SMC'): DEHRADUN**

**BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.05/DDN/2025
(ASSESSMENT YEAR 2010-11)

Qudsia Perveen, B-8, 1 st Floor, Back Side Flate, Lane No.7, Johrif Arm, Noor Nagar Extension, Okhla, New Delhi-110025. PAN-AVOPP9661K	Vs.	CIT, Haldwani.
(Appellant)		(Respondent)

Assessee by	Ms. Deeksha Tripathi, Adv.,
Department by	Shri Amar Pal Singh, Sr. DR
Date of Hearing	09/07/2025
Date of Pronouncement	09/07/2025

ORDER

PER MANISH AGARWAL, AM:

This appeal is filed by the Assessee against the order of Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC) Delhi ('the Ld. CIT(A)' for short) dated 29.05.2023 in appeal No. CIT (A), Haldwani/10003/2018-19 for Assessment Year 2010-11.

2. The assessee has challenged the order of the Ld. CIT(A) wherein the Ld. CIT(A) has confirmed the order of the AO mainly for the reason that on 5 occasions the case was listed for hearing, however, the

assessee failed to make any compliance. Now before us, the Ld. AR of the assessee submits that due to unavoidable circumstances, compliance could not be made before the Ld. CIT(A) and further no compliance was made before the AO and the assessment order was also passed *ex-parte*. He thus requested that the matter be sent back to the file of the AO where the assessee will make necessary compliance and will file all the requisite details.

3. On the other hand, the Ld. Sr. DR has objected to the request of the assessee.

4. Heard both the parties. From the perusal of the appellate order, it is seen that Ld. CIT(A) has provided several opportunities to the assessee however, the assessee failed to respond thus the Ld. CIT(A) was compelled to confirm the additions made by the AO. It is true that assessee has not filed any submission before the CIT(A) in support of the grounds of appeal taken. Further from the perusal of the assessment order, it is seen that no compliance was made before the AO also. In view of these facts and circumstances of the case and in the interest of justice, the matter is remand back to the file of the AO to pass the assessment order *denovo* fresh after providing the opportunity of hearing to the assessee. The assessee is also directed to participate before the AO in the proceedings and file all the necessary evidences in support of the claim with regard to the source of cash deposit into bank. With these directions, all the grounds of appeal of the assessee are partly allowed for statistical purposes.

5. In the result, appeal of the assessee stands partly allowed for statistical purposes.

Order pronounced in the open court on 09.07.2025.

Sd/-

(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

Dated: 18.07.2025

PK/Sr. Ps

Copy forwarded to:

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

Sd/-

(MANISH AGARWAL)
ACCOUNTANT MEMBER

ASSISTANT REGISTRAR
ITAT DEHRADUN