

**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. 8/DDN/2025 (A.Y. 2015-16)

Sandeep Kaushik O Main Bazar, PT DevduttMargkVikasnagar, Vikasnagar /Dehradun 248142, Uttarakhand PAN: AUAPK2126R	Vs.	Income Tax Officer, Ward 1(3) Dehradun, Uttarakhand
Appellant		Respondent

Assessee by	None
Revenue by	Sh. A. S. Rana, CIT(DR)
Date of Hearing	10/07/2025
Date of Pronouncement	18/07/2025

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 19/11/2024 for the Assessment Year 2015-16.

2. An ex-parte assessment order came to be passed on 27/03/2023 u/s 147 read with Section 144 & Section 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 19/11/2024. 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 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 the Department's Representative 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 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 18th July, 2025

Sd/-

**(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER**

Date:- 18.07.2025

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

