

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. 46/DDN/2025 (A.Y 2019-20)

Amrit Varsha Udyog Ltd. Plot No. D1, D2, D12, D13, UPSIDC Industrial Area Jashodharpur, Kotdwar, Uttarakhand PAN: AABCA1516H	Vs.	DCIT Circle1 Income Tax Officer, Subhash Road, Dehradun Uttarakhand
Appellant		Respondent
Assessee by	None	
Revenue by	Sh. A. S. Rana, Sr. DR	
Date of Hearing	05/08/2025	
Date of Pronouncement	08/08/2025	

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 21/01/2025 for the Assessment Year 2019-20.

2. Brief facts of the case are that, an assessment order came to be passed on 05/03/2024 by computing the income of the Assessee at Rs. 1,83,23,859/- as against returned income of 11,99,800/-by making certain addition. Aggrieved by the assessment order dated 05/03/2024, the Assessee preferred the Appeal before the Ld. CIT(A). The Ld. CIT(A) vide order dated 21/01/2025, dismissed the Appeal filed by the

Assessee. 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. Departmental Representative vehemently submitted that the Assessee has neither appeared 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 order of the Ld. CIT(A), the Appeal has been passed ex-parte without hearing the Assessee. It is further observed that while deciding the Appeal, the Ld. CIT(A) has not decided all the grounds of Appeal of the Assessee on its merits. Considering the above facts and circumstances, in the interest of justice, we remand the matter to the file of the Ld. CIT(A) with a direction

to the Ld. CIT(A) to decide the Appeal afresh on its merits in accordance with law after providing opportunity of being heard to the Assessee.

6. In the result, the Appeal of the Assessee is partly allowed for statistical purpose.

Order pronounced in the open court on 08th August, 2025

Sd/-

Sd/-

**(MANISH AGARWAL)
ACCOUNTANT MEMBER**

**(YOGESH KUMAR U.S.)
JUDICIAL MEMBER**

Date:- 08 .08.2025

R.N, Sr.P.S*

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

**ASSISTANT REGISTRAR
ITAT, NEW DELHI**