

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. 85/DDN/2025 (A.Y 2016-17)

Chief Education Officer, MayurVihar, Sahastradhar Road, Dehradun, Uttarakhand PAN: MRTC01830D	Vs.	Income Tax Officer-TDS, Ward TDS, Income Tax Officer, Dehradun, Uttarakhand
Appellant		Respondent
Assessee by	None	
Revenue by	Sh. Amar Pal Singh, JCIT, DR	
Date of Hearing	07/08/2025	
Date of Pronouncement	13/08/2025	

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)/ ADDL/ JCIT (A)-1, Mumbai ('Ld. CIT(A)' for short), New Delhi dated 13/03/2025 for the Assessment Year 2016-17.

2. Brief facts of the case are that, an order u/s 201(1)/201(1A) of the Income Tax Act, 1961 ('Act' for short) came to be passed on 31/01/2017 by calculating short deduction amount of Rs. 20,87,940/- u/s 201(1) of the Act and interest amount of Rs. 14,39,364/- u/s 201(1A) of the Act. Aggrieved by the order dated 31/01/2017, the Assessee preferred an Appeal before the Ld. CIT(A). The Ld. CIT(A) vide order dated

13/03/2025, dismissed the Appeal filed by the Assessee. Aggrieved by 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 facts that the Assessee has not participated in the first Appellate proceedings, 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 13th August, 2025

Sd/-

**(MANISH AGARWAL)
ACCOUNTANT MEMBER**

Date:- 13 .08.2025

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**