

**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. 159/DDN/2024 (A.Y 2020-21)

I.T.A. No. 160/DDN/2024 (A.Y 2022-23)

Sh. Virat Arora C/o. Raghu Nath Arora, G-54, Devasthali, Ram Nagar Road, Village Pratapur, Kashipur, Udham Singh Nagar, Uttarakhand PAN: AQNPA3607L		Vs	ACIT Assistant Commissioner of Income Tax-CC-room No. 4, 2 nd floor, Aayakar Parisahr, Haldwani, Uttarakhand,
Appellant			Respondent
Assessee by	Sh. Prashant Verma, Adv& Sh. Virat Arora (Assessee)		
Revenue by	Sh. A. S. Rana, Sr. DR		
Date of Hearing	08/09/2025		
Date of Pronouncement	12/09/2025		

ORDER

PER YOGESH KUMAR, U.S. JM:

The present appeals are 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 28/08/2024 for the Assessment Years 2021-22 and 2022-23 respectively.

2. Brief facts of the case are that, an assessment orders came to be passed on 30/03/2024 u/s 147 r.w. Section 143(3) of the Income Tax Act, 1961 ('Act' for short) by making certain additions. Aggrieved by the assessment orders dated 30/03/2024, the Assessee preferred two Appeals before the Ld. CIT(A). The Ld. CIT(A) vide orders dated 28/08/2024, dismissed the Appeals filed by the Assessee. Aggrieved

by the order of the Ld. CIT(A), the Assessee preferred the present Appeal.

3. Both the Assessee as well as the Assessee's Representative have appeared in virtual mode and submitted that the Ld. CIT(A) has provided no opportunity of being heard to the Assessee and in violation of principals of natural justice, dismissed the appeal of the Assessee.

4. Per contra, the Ld. Departmental Representative relying on the orders of the Ld. CIT(A) sought for dismissal of the Appeal.

5. We have heard both the parties and perused the material available on record. It can be seen from the order of the Ld. CIT(A) , the impugned order 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 natural 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 Appeals of the Assessee are partly allowed for statistical purpose.

Order pronounced in the open court on 12th September, 2025

Sd/-

**(MANISH AGARWAL)
ACCOUNTANT MEMBER**

Date:- 12.09.2025

R.N, Sr.P.S*

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

Sd/-

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

**ASSISTANT REGISTRAR
ITAT, NEW DELHI**