

IN THE INCOME TAX APPELLATE TRIBUNAL DELHI
[DELHIBENCH : "DEHRADUN" NEW DELHI]
BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER

I.T.A. No. 28/DDN/2025 (A.Y 2011-12)

I.T.A. No. 29/DDN/2025 (A.Y 2012-13)

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| B.C.M.S Developers Pvt. Ltd. Mungali Garden, Bhawani Gant, Haldwani, Nainital, Uttarakhand PAN: AAECB1602N | Vs. | Income Tax Office Ward 2(1)(1) NH 87, Kisan Range, Kathgodam, Haldwani, Uttarakhand |
| Appellant | | Respondent |
| Assessee by | Sh. Kanwal K. Juneja, Adv | |
| Revenue by | Sh. Amar Pal Singh, JCIT DR | |
| Date of Hearing | 10/10/2025 | |
| Date of Pronouncement | 15/10/2025 | |

ORDER

PER YOGESH KUMAR, U.S. JM:

Both the captioned Appeals are filed by the Assessee against the orders of Ld. Commissioner of Income Tax (Appeals/ National Faceless Appeal Centre ('Ld. CIT(A)/NFAC' for short), New Delhi dated 09/12/2024 for the Assessment Year 2011-12 and 2012-13 respectively.

2. Brief facts of the case are that, an assessment orders came to be passed on 24/12/2018 for Assessment Years 2011-12 and 2012-13 u/s 143(3) r.w. Section 147 of the Income Tax Act, 1961 ('Act' for short) by making certain additions. Aggrieved by the assessment orders dated 24/12/2018, the Assessee preferred two Appeals before the Ld. CIT(A). The Ld. CIT(A) vide orders dated 09/12/2024,

dismissed the Appeals filed by the Assessee. Aggrieved by the orders of the Ld. CIT(A), the Assessee preferred the present Appeals.

3. The Ld. Counsel for the Assessee vehemently 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 appeals of the Assessee.

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

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 orders have been passed ex-parte without hearing the Assessee. It is further observed that while deciding the Appeals, 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 Appeals 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 15th October, 2025

Sd/-

**(MANISH AGARWAL)
ACCOUNTANT MEMBER**

Date:- 15.10.2025

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**