

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI**  
**[ DELHI BENCH : “SMC/DEHRADUN”]**  
**BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER**  
**AND**  
**SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**I.T.A. No. 119/DDN/2025 (A.Y 2019-20)**

Heera Devi Sainik Colony, Chandanwari, Suddhowala, Dehradun, Uttarakahnd, <b>PAN: GPVPD5711R</b>		Vs.	Income Tax Officer 15A, Subhash Road, Dehradun, Uttarakhand
<b>Appellant</b>			<b>Respondent</b>
Assessee by	Sh. Rajiv Sahini, CA		
Revenue by	Sh. A. S. Rana, Sr. DR		
Date of Hearing	09/10/2025		
Date of Pronouncement	30/10/2025		

**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 30/04/2025 for the Assessment Year 2019-20.

2. Brief facts of the case are that, an assessment order came to be passed on 21/12/2023 under Section 147 r.w. 144B of the Income Tax Act, 1961 ('Act' for short) by making addition of Rs. 11,77,824/- u/s 69 of the Act. Aggrieved by the assessment order dated 21/12/2023, the Assessee preferred an Appeal before the Ld. CIT(A). The Ld. CIT(A) vide order dated 30/04/2025, dismissed the Appeal filed by the Assessee. Aggrieved by the order of the Ld. CIT(A), the Assessee preferred the present Appeal.

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 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 Appeal of the Assessee is partly allowed for statistical purpose.

**Order pronounced in the open court on 30<sup>th</sup> October, 2025**

Sd/-

**(MANISH AGARWAL)  
ACCOUNTANT MEMBER**

Sd/-

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

Date:- 30 .10.2025

R.N, Sr.P.S\*

**Copy forwarded to:**

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

**ASSISTANT REGISTRAR  
ITAT, NEW DELHI**