

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI  
DELHI BENCH 'DEHRADUN/' NEW DELHI**

**BEFORE SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER  
AND  
SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER**

**ITA No. 87/DDN/2025 (A.Y. 2013-14)**

**ITA No. 88/DDN/2025 (A.Y. 2014-15)**

**ITA No. 89/DDN/2025 (A.Y. 2015-16)**

**ITA No. 90/DDN/2025 (A.Y. 2016-17)**

**ITA No. 91/DDN/2025 (A.Y. 2017-18)**

Sudhir Chawla C/o Matta Garg & Co. 15, Astley Hall, Dehradun, Uttarakhand <b>PAN: AFTPC8579C</b>	Vs.	Assistant Commissioner of Income Tax, Central Circle, Haldwani, Uttarakhand
<b>Appellant</b>		<b>Respondent</b>

Assessee by	Sh. S. K. Matta, CA
Revenue by	Sh. S. Chaterjee, CIT, DR
Date of Hearing	11/11/2025
Date of Pronouncement	14/11/2025

**ORDER**

**PER YOGESH KUMAR, U.S. JM:**

The captioned appeals are filed by the Assessee against the orders of Ld. Commissioner of Income Tax (Appeals)- Lucknow-3 ('Ld. CIT(A)' for short), dated 24/03/2025 pertaining to Assessment Year 2013-14, 2015-16, 2016-17 and 2017-18 and order dated 20/03/2025 pertaining to A.Y 2014-15.

2. The Ld. Counsel for the Assessee submitted that the Assessee was under imprisonment at the time of assessment proceedings, therefore, the Assessee could not appear before the A.O. and also before the Ld.

CIT(A). Further submitted that both the Lower Authorities have passed respective orders in violation of principals of natural justice, thus, sought for allowing the Appeals.

3. Per contra, the Ld. Departmental Representative submitted that as on the date of search, the Assessee was not in prison and he was in prison after the date of search. As the Assessee has not participated in the proceedings before the A.O. as well as before the Ld. CIT(A), Assessee cannot find fault with the authorities below in passing the orders impugned. Thus, sought for dismissal of the captioned Appeals.

4. We have heard both the parties and perused the material available on record. Both the order of the A.O. as well as order of the Ld. CIT(A) are ex-parte, wherein the Assessee has not participated in any of the proceedings. It is a matter of fact the Assessee was imprisoned at the time of assessment proceedings, which ultimately resulted in passing the ex-parte orders by the authorities below. In view of the above, in the interest of justice, we deem it fit to restore the issue to the file of the A.O. for de-novo assessment. Needless to say, the A.O. shall provide opportunity of being heard to the Assessee before passing the assessment order in accordance with law. The Assessee is also directed to participate in assessment proceedings without fail.

5. In the result, the Appeals of the Appellant are partly allowed for statistical purpose.

**Order pronounced in the open court on 14th November, 2025**

Sd/-

**(S. RIFAUR RAHMAN)  
ACCOUNTANT MEMBER**

Date:- 14 .11.2025

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