

**IN THE INCOME TAX APPELLATE TRIBUNAL
DEHRADUN BENCH: DEHRADUN**

**BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.115/DDN/2025
(ASSESSMENT YEAR: 2015-16)

Mr. Jitendra Walia, 653, Sarai Road, Jwalapur, Haridwar-249407. PAN:ABVPW9014C (Appellant)	Vs.	Income Tax Officer, Ward-1(3)(1), 44(2), Haridwar. (Respondent)
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Assessee by	Shri Tarandeep Singh, Adv. and Shri Sandeep Yadav, Adv.
Department by	Shri A.S. Rana, Sr. DR

Date of hearing	11.09.2025
Date of pronouncement	27.11.2025

ORDER

PER MANISH AGARWAL, AM:

This Appeal is filed by the assessee against the order of Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi ('the CIT(A) in short) passed u/s 250 of the Income Tax Act, 1961, dated 22.04.2025 for Assessment Year 2015-16.

2. At the outset, it is seen that the appeal of the assessee is dismissed by the Ld. CIT(A) for non-prosecution. Before us, the Ld. AR submitted that the Ld. CIT(A) has issued notices which were delivered to the registered email address of the appellant, and were also uploaded in the portal of the Department, however, the assessee was not aware of the proceedings nor such notices were brought to his knowledge by the Accountant of the assessee, therefore, the necessary compliance could not be made either before the AO or before the CIT(A). He thus

prayed that the matter may be remand back to the file of the AO for fresh adjudication.

3. Per contra, the Ld. Sr. DR has not objected to the request of the assessee.
4. After considering the arguments, we find that in the instant case, the assessee was not aware of such drastic changes in faceless assessment schemes and was unaware of all the activities like issue of notices through email and to respond such notices online, therefore, due compliance could not be made before the lower authorities. Under these circumstances, in the larger interest of justice, one more opportunities is given to the assessee and the matter is remitted back to the file of the AO with direction to decide the issue *denovo* afresh after providing reasonable opportunity of being heard to the assessee. The assessee is also directed to participate in the proceedings before the AO. With these directions, all the grounds of appeal of the assessee are partly allowed for statistical purposes.
5. In the result, appeal of the assessee stands allowed for statistical purposes.
Order pronounced in the open Court on 27 .11.2025.

Sd/-
(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

Sd/-
(MANISH AGARWAL)
ACCOUNTANT MEMBER

Dated: 27 .11.2025.

PK/Sr. Ps

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

ASSISTANT REGISTRAR
ITAT, DEHRADUN