

**IN THE INCOME TAX APPELLATE TRIBUNAL
DEHRADUN, SMCBENCH, DEHRADUN**

**Before Sh. Yogesh Kumar US, Judicial Member
&
Sh. Manish Agarwal, Accountant Member**

ITA No. 207/DDN/2025:Asstt. Year : 2018-19

M/s Shri Luxmi Rice Mill, Beria Road, Near Industrial Estate Bazpur, U.S. Nagar, Uttarakhand-262401	Vs	Assessment Unit, Income Tax Department, Ward-2(2)(4), Bajpur, Uttarakhand
(APPELLANT)		(RESPONDENT)
PAN No. AAPFS9335K		

**Assessee by: Ms. Shivangi Kumar, Adv.
Revenue by: Sh. Amar Pal Singh, JCIT-DR**

Date of Hearing: 11.12.2025	Date of Pronouncement: 19.12.2025
------------------------------------	--

ORDER

Per Yogesh Kumar U.S., Judicial Member:

The present appeal is filed by the assessee against the order of the Id. Commissioner of Income Tax(Appeals)/National Faceless Appeal Centre [‘Ld. CIT(A)/NFAC’ for short], Delhi dated 08.08.2025 for the Assessment Year 2018-19.

2. Brief facts of the case are that, an Assessment Order came to be passed on 23.03.2023 u/s 147 r.w.s. 144B of the Income Tax Act, 1961 (‘Act’ for short) by computing the income of the Assessee at Rs. 11,59,689/- making an addition of Rs.10,92,200/- on account of bogus sales. Aggrieved by the Assessment Order dated 23.03.2023, Assessee preferred an Appeal before the Ld. CIT(A). The Ld. CIT(A) vide order dated

08.08.2025, dismissed the Appeal filed by the Assessee. As against the order of the Ld. CIT(A), Assessee preferred the present Appeal.

3. The Ld. Counsel for the Assessee submitted that both the order of the A.O. as well as Ld. CIT(A) are *ex-parte* and the Ld. CIT(A) has not decided all the grounds of the Appeal of the Assessee and the orders impugned came to be passed in violation of principals of natural justice. Thus, sought for allowing the Appeal.

4. The Ld. Departmental Representative vehemently submitted that the Assessee has not appeared before the Ld. CIT(A) even after providing sufficient opportunities. Therefore, the Ld. CIT(A) rightly passed the order impugned which requires no interference at the hands of the Tribunal. The Ld. Department's Representative relying on the order 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. The Ld. CIT(A) has not decided all the grounds of Appeal on its merits and the appeal of the Assessee has been decided *ex-parte* without hearing the Assessee. In view of the above, in the interest of justice, we remand the issue involved in the appeals to the file of the Ld. CIT(A) with a

direction 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 Appeal of the Revenue is partly allowed for statistical purpose.

Order Pronounced in the Open Court on 19/12/2025.

Sd/-

(Manish Agarwal)
Accountant Member

Dated: 19/12/2025

Subodh Kumar/R.N, Sr. PS

Copy forwarded to:

Appellant

1. Respondent

2. CIT

3. CIT(Appeals)

4. DR: ITAT

Sd/-

(Yogesh Kumar US)
Judicial Member

ASSISTANT REGISTRAR
ITAT, DELHI

