

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

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

ITA No. 204/DDN/2025:Asstt. Year : 2017-18

Sarita Agarwal, 70, PratishtyaBhawan, Heera Nagar, Haldwani, Nainital, Uttarakhand-263139 (APPELLANT)	Vs	ACIT, Circle-2(1)(1), Haldwani, Uttarakhand-263126 (RESPONDENT)
PAN No. ABHPA6706H		

**Assessee by: Sh. Upendra Singh Negi, Adv.
Revenue by: Sh. A. S. Rana, Sr. DR**

Date of Hearing: 11.12.2025	Date of Pronouncement: 19.12.2025
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ORDER

Per Yogesh Kumar US, Judicial Member:

The present appeal is filed by the assessee against the order of the Commissioner of Income Tax (Appeals)/NFAC, ['Ld. CIT(A)' for short], Delhi dated 26.06.2025 for the Assessment Year 2017-18.

2. Brief facts of the case and that, an assessment Order came to be passed on 24.09.2021 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. 1,41,56,600/- as against the returned income of Rs.34,59,600/- by making an addition of Rs.1,06,97,000/- u/s 69A r.w.s. 115BBE of the Act. Assessee preferred an Appeal before the Ld. CIT(A) which has been

dismissed on 26.06.2025 vide order impugned. As against the order of the Ld. CIT(A) dated 26.06.2025, 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) have not considered the documents and the submissions made by the Assessee and the Ld. CIT(A) has not decided all the grounds of the Appeal of the Assessee and the order 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 Id. CIT(A) even after providing sufficient opportunities. Therefore, the Id. 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 the parties and perused the material available on record. It can be seen from the order of the Ld. CIT(A), the Appeal has been decided Appeal based on the written submission and the report of the A.O. 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 fact that the Assessee has not participated in the first Appellate proceedings and the A.O. passed order u/s 147 r.w.s. 144B of the Act, 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.

6. In the result, the Appeal of the Assessee is partly allowed for statistical purpose.

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

Sd/-

Sd/-

(Manish Agarwal)
Accountant Member

(Yogesh Kumar US)
Judicial Member

Dated: 19/12/2025

Subodh Kumar, Sr. PS

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Appellant

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

ASSISTANT REGISTRAR

