

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

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

ITA No. 201/DDN/2025:Asstt. Year : 2015-16

Tejpal Singh, S/o Sri Radha Singh, Village-Shantarshah, Tehsil- Roorkee, Dist. Haridwar-247667 (APPELLANT)	Vs	Income Tax Officer, Ward-1(3)(5), Roorkee, Uttarakhand-247667 (RESPONDENT)
PAN No. BIFPS7360R		

**Assessee by: None
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 Id. Commissioner of Income Tax(Appeals)/NFAC, Delhi ['Ld. CIT(A)' for short] dated 14.12.2023 for the Assessment Year 2015-16.

2. Brief facts of the case are that, an Assessment Order came to be passed on 15.12.2017u/s 143(3) of the Income Tax Act, 1961 ('Act' for short) by computing the income of the Assessee at Rs. 72,60,000/- as against the returned income of Rs.2,60,000/- by making an addition of Rs.70,00,000/- u/s 69A of the Act. Aggrieved by the Assessment Order dated 15.12.2017, Assessee preferred an Appeal before the Ld.

CIT(A). The Ld. CIT(A) vide order dated 14.12.2023, dismissed the Appeal filed by the Assessee. As against the order of the Ld. CIT(A), Assessee preferred the present Appeal.

3. None appeared on behalf of the Assessee. Considering the issue involved in the present Appeal, we deem it fit to decide the Appeal on merits by hearing the Ld. Department's Representative and perusing the material available on record.

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 Department's Representative and perused the material available on record. It can be seen from the order of the Ld. CIT(A), the Appeal has been decided 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 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 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, NEW DELHI

