

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

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

**ITA No. 194/DDN/2025:Asstt. Year : 2019-20**

Dinesh Singh Kumar, 158/3, Mohanpur, Milap Nagar, S.O. Mohanpur, Haridwar, Uttarakhand-247666	Vs	Income Tax Officer, Ward-1(3)(4), Roorkee, Uttarakhand-247667
(APPELLANT)		(RESPONDENT)
<b>PAN No. EXLPK7303A</b>		

**Assessee by: Sh. Manish Rastogi, Adv.**

**Revenue by: Ms. Poonam Sharma, CIT-DR**

<b>Date of Hearing: 11.12.2025</b>	<b>Date of Pronouncement: 19 .12.2025</b>
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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)/National Faceless Appeal Centre [‘Ld. CIT(A)/NFAC’ for short], Delhi dated 04.09.2025 for the Assessment Year 2019-20.

2. Brief facts of the case are that, an Assessment Order came to be passed on 12.01.2024u/s 147 r.w.s. 144B of the Income Tax Act, 1961 (‘Act’ for short) by computing the income of the Assessee at Rs.85,79,220/- as against the returned income of Rs.2,40,000/- by making certain addition. Aggrieved by the Assessment Order dated 12.01.2024, Assessee preferred an Appeal before the Ld. CIT(A). The Ld. CIT(A) vide order

dated 04.09.2025, 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 the order of the Ld. CIT(A) is ex-parte, the Ld. CIT(A) has not decided all the grounds of the Appeal of the Assessee on its merits 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 produced any documents in support of his claim. 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) passed the order impugned by seriously observing the conduct of the Assessee's non-cooperation and decided the Appeal. Even the Ld. CIT(A) has not decided all the grounds of Appeal on its merits. 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. The Assessee is also directed to participate in the Appellate Proceedings without fail.

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, NEW DELHI**

