

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

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

**ITA No. 144/DDN/2025:Asstt. Year : 2015-16**

MilakhRaaj, 49, Nayagaon, Nainital, Uttarakhand-263140 (APPELLANT)	Vs	Income Tax Officer, Ward-1(2), Haldwani, Uttarakhand-263139 (RESPONDENT)
<b>PAN No. BJCP6972E</b>		

**Assessee by: None**

**Revenue by: Sh. A. S. Rana, Sr. DR**

<b>Date of Hearing: 08.12.2025</b>	<b>Date of Pronouncement: 19 .12.2025</b>
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**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 19.06.2025 for the Assessment Year 2015-16.

2. Brief facts of the case are that, an Assessment Order came to be passed on 15.11.2019 u/s 147 r.w.s. 144 of the Income Tax Act, 1961 (‘Act’ for short) by computing the income of the Assessee at Rs. 1,00,42,894/- making an addition of Rs.1,00,00,000/- u/s 69A of the Act. Aggrieved by the Assessment Order dated 15.11.2019, Assessee preferred an Appeal before the Ld. CIT(A). The Ld. CIT(A) vide order dated 19.06.2025, partly allowed the Appeal filed by the Assessee.

Aggrieved by 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 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. AO as well as before the Ld. 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 fact that the Assessee has not participated in the first Appellate proceedings and the A.O. has also passed order u/s 147/144 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/-

**(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**

