

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

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

ITA No. 198/DDN/2025:Asstt. Year : 2023-24

Income Tax Officer, Ward-1, Dehradun, Uttarakhand-248001 (APPELLANT)	Vs	Ashutosh Gupta, 172, Kaulagarh Road, Dehradun, Uttarakhand-248001 (RESPONDENT)
PAN No. AGPPG0948J		

Assessee by: Sh. S. K. Matta, CA

Revenue by: Ms. Poonam Sharma, CIT-DR

Date of Hearing: 11.12.2025

Date of Pronouncement: 19 .12.2025

ORDER

Per Yogesh Kumar US, Judicial Member:

The present appeal is filed by the Revenue against the order of the Id. Commissioner of Income Tax(Appeals)/National Faceless Appeal Centre ['Ld. CIT(A)/NFAC' for short], Delhi dated 14.08.2025 pertaining to Assessment Year 2023-24.

2. Brief facts of the case are that, an Assessment Order came to be passed on 20.03.2025 under Section 143(3) r.w Section 144B of the Income Tax Act, 1961 ('Act' for short) by computing the income of the Assessee at Rs. 6,52,61,494/- as against the returned income of Rs.13,50,430/- by making additions of Rs. 6,39,11,064/-. Aggrieved by the Assessment Order dated 20.03.2025, Assessee preferred an Appeal before the Ld. CIT(A). The Ld. CIT(A) vide order dated 14.08.2025,

partly allowed the Appeal filed by the Assessee. As against the order of the Ld. CIT(A), Revenue preferred the present Appeal.

3. The Ld. Departmental Representative vehemently submitted that the Assessee has produced fresh evidence/documents before the Ld. CIT(A) without filing an application under Rule 46A of the Income Tax Rules, 1962, however, the Ld. CIT(A) has considered the documents produced by the Assessee for the first time before the Ld. CIT(A) and decided the Appeal in favour of the Assessee which is in violation of the conditions prescribed under Rule 46A of the Rules, thus sought for allowing the Appeal.

4. Per contra, the Ld. Assessee's Representative submitted that the Ld. CIT(A) has deleted the addition on merits after convincing that the additions made by the A.O. are not sustainable, relying on the findings and the conclusion 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. During the first appellate proceedings, Assessee produced certain documents before the Ld. CIT(A) which have been considered by the Ld. CIT(A) without confronting those documents to the A.O. Apart from the same, the documents produced by the Assessee for the first time before the Ld. CIT(A) without their being any application filed

under Rule 46A of the Income Tax Rules, 1962. It is not the case where the Ld. CIT(A) has called the Assessee to produce the documents in exercise of power conferred under Rule 46A(4) of the Rules in order to decide the issue involved in the Appeal. On the contrary, the Assessee has voluntarily produced the documents in support of his grounds of appeal. In such circumstances, the Ld. CIT(A) shall comply with the conditions prescribed under Rule 46 of the Rules by providing reasonable opportunity to the A.O. by confronting those documents in order to rebut those documents. Thus, we find that the Ld. CIT(A) has committed clear violation of conditions prescribed under Rule 46A of the Rules. Therefore, we set aside the order of the Ld. CIT(A) and restore the Appeal to the file of the Ld. CIT(A) with a liberty to the Assessee to file application under Rule 46A of the Rules along with the additional documents and if such application is filed, the Ld. CIT(A) shall decide the application and also decide the appeal in accordance with law. Needless to say, the Assessee shall be provided with opportunity of being heard.

6. In the result, Appeal of the Revenue is partly allowed for statistical purposes.

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/R.N, Sr. PS

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Appellant

1. Respondent

2. CIT

3. CIT(Appeals)

4. DR: ITAT

**ASSISTANT REGISTRAR
ITAT, NEW DELHI**