

**IN THE INCOME TAX APPELLATE TRIBUNAL
DEHRADUN BENCH, DEHRADUN
BEFORE YOGESH KUMAR U.S., JUDICIAL MEMBER
AND
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER
ITA No. 242/DDN/2025 (A.Y. 2016-17)**

Shama Parveen, W/o Sabir, 113, Pathanpura, Roorkee, Uttarakhand PAN: CRQPP5965A	V s	Union of India/CIT(A)/ITO Roorke, Uttarakhand
Appellant		Respondent
Assessee by	Sh. Tilak Raj, Adv	
Revenue by	Sh. Amar Pal Singh, Sr. DR	
Date of Hearing	09/02/2026	
Date of Pronouncement	11/02/2026	

ORDER

PER YOGESH KUMAR, U.S. JM:

The present appeal is filed by the Assessee against the order of Ld. Commissioner of Income Tax (Appeals/ National Faceless Appeal Centre ('Ld. CIT(A)/NFAC' for short), New Delhi dated 24/06/2025 for the Assessment Year 2016-17.

2. Brief facts of the case are that, an assessment order came to be passed on 26/03/2024 u/s 147 r.w.s 144 and Section 144B of Income Tax Act, 1961 ('Act' for short) by computing the income of the Assessee at Rs. 88,98,977/-, as against the returned income of Rs. 50,000/-. Aggrieved by the assessment order dated 26/03/2024, Assessee preferred the Appeal before the Ld. CIT(A). The Ld. CIT(A) vide order

dated 24/06/2025, dismissed the Appeal filed by the Assessee. Aggrieved by the order of the Ld. CIT(A), the Assessee preferred the present Appeal.

3. The Ld. Counsel for the Assessee vehemently submitted that the Ld. CIT(A) has provided no opportunity of being heard to the Assessee and in violation of principals of natural justice, dismissed the appeal of the Assessee.

4. Per contra, the Ld. Departmental Representative relying on the orders 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. It can be seen from the order of the Ld. CIT(A) , the impugned order has been passed 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 natural justice, we remand the matter to the file of the Ld. CIT(A) with a direction to the Ld. CIT(A) to decide the Appeals afresh on its merits in accordance with law after providing opportunity of being heard to the Assessee.

6. In the result, the Appeals of the Assessee are partly allowed for statistical purpose.

Order pronounced in the open court on 11th February, 2026

Sd/-

(SANJAY AWASTHI)
ACCOUNTANT MEMBER

Date:- 11 .02.2026

Reshma Naheed, Sr.P.S

Sd/-

(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI