

**IN THE INCOME TAX APPELLATE TRIBUNAL
DEHRADUN BENCH, 'SMC' DEHRADUN
BEFORE YOGESH KUMAR U.S., JUDICIAL MEMBER
AND
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER
ITA No. 227/DDN/2025 (A.Y. 2020-21)**

Mahendra Ashok Thakur 1, Loni Rathata, Ahmednagar, Maharashtra PAN: ADVPT1145K	Vs	Commissioner of Income Tax Appeal, 2 nd Floor E-Ramp, Jawaharlal Nehru Stadium, New Delhi-110003, New Delhi
Appellant		Respondent
Assessee by	None	
Revenue by	Sh. A. S. Rana, 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 12/09/2025 for the Assessment Year 2020-21.

2. None appeared for the Assessee, however, an application has been forwarded seeking adjournment. Considering the issue involved in the present Appeal we deem it fit to decide the Appeal on hearing the Ld. Department's Representative and perusing the material available on record.

3. An assessment order came to be passed on 18/03/2025 u/s 147 r.w. Section 144 r.w. Section 144B of the Income Tax Act, 1961 ('Act' for short) by making certain additions. The Assessee preferred an Appeal before the Ld. CIT(A) which has been dismissed on 12/09/2025 vide order impugned. As against the order of the Ld. CIT(A) dated 12/09/2025, Assessee preferred the present Appeal.

4. The Ld. Department's Representative submitted that the Assessee is a chronic defaulter who has not appeared before the Lower Authorities, therefore, both the A.O. as well as the Ld. CIT(A) have passed the respective orders in accordance with law which requires no interference, thus by relying on the orders of the Lower Authorities sought for dismissal of the Appeal.

5. We have heard the Ld. Department's Representative and perused the material available on record. Both the order of the A.O. as well as order of the Ld. CIT(A) are ex-parte, wherein the Assessee has not participated in any of the proceedings. 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 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 Appellant is 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