

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DEHRADUN “SMC” BENCH, DEHRADUN**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
MANISH AGARWAL, ACCOUNTANT MEMBER
(Through Video Conferencing)**

ITA No.909/SRT/2025
Assessment Year: 2017-18

Sh. Jogendra Lal Khanna, C/o- Hotel Lake Side Inn, Mall Road, Nainital, Uttarakhand	Vs.	Income Tax Officer, Udham Singh Nagar, Uttarakhand
PAN: AETPK5611A		
(Appellant)		(Respondent)

Assessee by	None
Department by	Sh. A.S. Rana, Sr. DR

Date of hearing	16.01.2026
Date of pronouncement	06.02.2026

ORDER

PER SATBEER SINGH GODARA, JM:

This assessee's appeal for assessment year 2017-18, arises against the Commissioner of Income Tax (Appeals)/Addl/JCIT(A)-1, Surat's DIN and order No. ITBA/APL/S/250/2025-26/1078040670(1), dated 30.06.2025, involving proceedings under sections 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Case called twice. None appears at the assessee's behest. He is accordingly proceeded *ex-parte*.

2. It emerges at the outset during the course of hearing that the learned CIT(A)/NFAC in its order has proceeded *ex-parte* against the assessee thereby affirming the Assessing Officer's action making the corresponding disallowance/addition herein.

3. The Revenue argues during the course of hearing in support of CIT(A)/NFAC's finding that the assessee had not filed any explanation or evidence supporting its case.

4. We have given our thoughtful consideration to the foregoing rival stands and is of the considered view that since the CIT(A) has proceeded *ex-parte* against the assessee, possibility of some communication gaps between the taxpayer, auditor and the arguing counsel could not be altogether ruled out.

5. Faced with this situation, in the larger interest of justice, we deem it appropriate to restore the assessee's instant appeal back to the CIT(A)/NFAC for its afresh appropriate adjudication, within three effective

opportunities subject to a rider that the taxpayer shall plead and prove the case at his own risk and responsibility, in consequential proceedings. Ordered accordingly.

6. This assessee's appeal is allowed for statistical purposes.

Order pronounced in the open court on 6th February, 2026

Sd/-
(MANISH AGARWAL)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 6th February, 2026.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi