

**IN THE INCOME TAX APPELLATE TRIBUNAL
DEHRADUN BENCH, DEHRADUN
BEFORE YOGESH KUMAR U.S., JUDICIAL MEMBER
AND
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

ITA No. 248/DDN/2025 (A.Y. 2016-17)

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Ajay Pundir Village Kirsali, Sahastradhara Road, Kulhan, Dehradun Uttarakhand PAN: AMGPP9703P	Vs	Commissioner of Income Tax Appeals/National Faceless Appeal Centre , Delhi, New Delhi
Appellant		Respondent
Assessee by	Sh. Manish Negi, CA (Adjournment rejected)	
Revenue by	Sh. A. S. Rana, Sr. DR	
Date of Hearing	11/02/2026	
Date of Pronouncement	18/02/2026	

ORDER

PER YOGESH KUMAR, U.S. JM:

The captioned Appeals are filed by the Assessee against the orders of Ld. Commissioner of Income Tax (Appeals/ National Faceless Appeal Centre ('Ld. CIT(A)/NFAC' for short), New Delhi dated 27/09/2025 for the Assessment Year 2016-17, wherein the Ld. CIT(A) has dismissed the First Appeal by confirming the Assessment Order and the order of penalty respectively.

2. Brief facts of the case are that, an assessment orders came to be passed on 22/03/2022 u/s 147 r.w. Section 144 r.w. Section 1444B of the Income Tax Act, 1961 ('Act' for short) by making certain additions.

Consequent to the assessment order an order of penalty also came to be passed on 15/09/2022 u/s 271(1)(c) of the Act. Aggrieved by the assessment order and order of penalty, Assessee preferred two Appeals before the Ld. CIT(A) which were dismissed on 27/09/2025 vide orders impugned. As against the orders of the Ld. CIT(A) dated 27/09/2025, Assessee preferred the captioned Appeals.

3. We have heard both the parties 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 set aside the orders impugned and remand the file of the A.O. for de-novo assessment. Since, we have set aside the assessment order, the order of penalty is also hereby deleted, however, A.O. is at liberty to initiate fresh penalty proceedings, if required after passing the de-novo assessment order. 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.

4. In the result, the Appeals of the Appellant are partly allowed for statistical purpose.

Order pronounced in the open court on 18th February, 2026

Sd/-

(SANJAY AWASTHI)
ACCOUNTANT MEMBER

Date:- 18.02.2026

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