

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

ITA No. 279/DDN/2025 (A.Y. 2017-18) (DDN)

ITA No. 283/DDN/2025 (A.Y. 2019-20) (SMC)

Reeta Goyal 55, NalaPani Road, Dehradun, Uttarakhand PAN: AHYPG4217C		Vs	Income Tax officer Ward 1(1) (3) Dehradun, Uttarakhand
Appellant			Respondent
Assessee by	CA Rahul Jain, Application for adjournment filed-Application rejected		
Revenue by	Sh. Amar Pal Singh, Sr. DR		
Date of Hearing	12/02/2026		
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 14/10/2025 for the Assessment Years 2017-18 and 2019-20 respectively.

2. Brief facts of the case are that, an assessment orders came to be passed on 31/01/2025 and on 19/03/2024 u/s 147 r.w.s 144 read with section 144B of the Income-tax Act of the Income Tax Act, 1961 ('Act' for short) respectively for Assessment Year 2017-18 and 2019-20 by making certain additions. The Assessee preferred two Appeals before the Ld. CIT(A) which were dismissed on 14/10/2025 vide orders impugned.

As against the orders of the Ld. CIT(A) dated 14/10/2025, Assessee preferred the present Appeals.

3. The Ld. Counsel for the Assessee submitted that both the order of the A.O. as well as Ld. CIT(A) are ex-parte and the Ld. CIT(A) has not decided on the grounds of the Appeals of the Assessee and the order impugned came to be passed in violation of principals of natural justice. Thus, sought for allowing the Appeal.

4. Per contra, 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 both the parties and perused the material available on record. Both the orders of the A.O. as well as orders 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 assessments. Needless to say, the A.O. shall provide opportunity of

being heard to the Assessee before passing the assessment orders in accordance with law. The Assessee is also directed to participate in assessment proceedings without fail.

6. 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

Copy forwarded to:

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

Sd/-

**(YOGESH KUMAR U.S.)
JUDICIAL MEMBER**

ASSISTANT REGISTRAR
ITAT, NEW DELHI