

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

**ITA No. 259/DDN/2025 (A.Y. 2019-20)**

Paschmi Rudrapur F S S Limited. Village Danapur, P.O. Danapur, Rudrapur, Udham Singh Nagar, Rudrapur, Uttarakhand <b>PAN: AABAP2900N</b>	Vs	Income Tax Officer, Ward 2(1)(4) Rudrapur, MandiParisar, Bagwada, Kichha road, Rudrapur, Uttarakhand
<b>Appellant</b>		<b>Respondent</b>
Assessee by	Sh. Parvesh Sharma, Adv	
Revenue by	Sh. Amar Pal Singh, Sr. DR	
Date of Hearing	11/02/2026	
Date of Pronouncement	06/02/2026	

**ORDER**

**PER YOGESH KUMAR, U.S. JM:**

The captioned 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 07/10/2025 for the Assessment Year 2019-20, wherein the Ld. CIT(A) has dismissed the First Appeal by confirming the order of penalty respectively.

2. It is found that the Co-ordinate Bench of the Tribunal in the quantum Appeal remanded the issue to the file of the Ld. CIT(A) in ITA No. 258/DDN/2025 vide order dated 29/04/2025. In view of the same, we set aside the impugned order of the Ld. CIT(A) in the present Appeal

and remand the matter to the file of the Ld. CIT(A) to adjudicate the matter along with quantum Appeal in accordance with law, after providing opportunity of being heard to the Assessee.

3. In the result, the Appeal of the Appellant is allowed for statistical purpose.

**Order pronounced in the open court on 06<sup>th</sup> February, 2026**

**Sd/-**

**Sd/-**

**(SANJAY AWASTHI)**  
**ACCOUNTANT MEMBER**

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

Date:-06 .02.2026

Reshma Naheed, Sr.P.S

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI