

**IN THE INCOME TAX APPELLATE TRIBUNAL
DEHRADUN “DB” BENCH: DEHRADUN**

**BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER &
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA No. 55/DDN/2026
[Assessment Year : 2018-19]**

Applied Communication & Control, No.122, Khasra, Dehradun, Uttarakhand PAN-ABBFA5741J	vs	DCIT Circle-1(1)(1) Dehradun Uttarakhand
APPELLANT		RESPONDENT
Appellant by	Shri Rajiv Sahni, CA	
Respondent by	Ms. Poonam Sharma, CIT DR	
Date of Hearing	12.03.2026	
Date of Pronouncement	13.03.2026	

ORDER

PER BENCH:

The present appeal is filed by assessee against the order dated 25.11.2025 passed by Ld. Commissioner of Income Tax (A), NFAC, Delhi [“Ld. CIT(A)”] u/s 250 of the Income Tax Act, 1961 [“the Act”] arising out of assessment order dated 06.04.2021 passed u/s 143(3) r.w. sections 143(3A) & 143(3B) of the Act pertaining to Assessment Year 2018-19.

2. Heard the contentions of both the parties and perused the material available on record. At the outset, from the perusal of the appellate order, it is seen that the Ld. CIT(A) has provided many opportunities to the assessee to file the submissions in support of the grounds of appeal taken before him, however, those opportunities

were not availed by the assessee and, therefore, the CIT(A) has dismissed the appeal of the assessee by deciding grounds against the assessee in absence of any evidences in support of the grounds filed.

3. Looking to the facts of the case and in the interest of justice, in our considered opinion, the assessee be granted one more opportunity in the instant case, therefore, the matter is restored to the file of Ld. CIT(A) for deciding the appeal of the assessee after providing one more opportunity to the assessee. The assessee is also directed to appear before the Ld. CIT(A) and participated in the appellate proceedings.

4. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 13.03.2026.

Sd/-

**(MANISH AGARWAL)
ACCOUNTANT MEMBER**

Sd/-

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

Date-13.03.2026

Amit Kumar, Sr.P.S

Copy forwarded to:

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

Sr.P.S/ASSISTANT REGISTRAR
ITAT, NEW DELHI
(Dehradun Circuit Bench, Dehradun)