

**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. 45/DDN/2026
[Assessment Year : 2013-14]**

Abhishek Banta 1, Near Hotel Rama Krishna, Haridwar Railway Road, Haridwar, Uttarakhand -249401. PAN-AINPB7304D	vs	ITAT, Dehradun Bench, Income Tax Uttarakhand
APPELLANT		RESPONDENT
Appellant by	Ms. Mrinali Sharma, 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 12.11.2025 passed by Ld. Commissioner of Income Tax (A), NFAC, Delhi [“Ld. CIT(A)”] in Appeal No.288/2013-14 u/s 250 of the Income Tax Act, 1961 [“the Act”] arising out of assessment order dated 15.05.2023 passed u/s 147 r.w.s. 144B of the Act pertaining to Assessment Year 2013-14.

2. Heard the contentions of both the parties at length and perused the material available on record. It is observed that both the lower authorities i.e. the AO as well as Ld. CIT(A) passed the orders *ex-parte* for the reason of non-prosecution on the part of the assessee. In view

of these facts and in the interest of justice, one more opportunity is provided to the assessee to represent its case and accordingly, matter is restored to the file of AO to pass the order *denovo* afresh. The assessee is directed to participate in the remand proceedings before the AO and file all the necessary evidences to substantiate the source of cash deposited into bank. With these directions, all the Grounds of appeal raised by the assessee are allowed for statistical purposes.

3. 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)