

**INCOME TAX APPELLATE TRIBUNAL
AGRA BENCH "SMC": AGRA
SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER
(Through virtual hearing)**

**ITA No. 124/AGR/2024
(Assessment Year: 2019-20)**

Chitrugupt Mandir, Vs. Assistant Director of Income Ward-26, Mahal Road, Tax, Centralised Processing Chhatarpur, (MP) Centre, Bengaluru (Appellant) (Respondent)
PAN: AABTC0280F

Assessee by :	None
Revenue by:	Shri Shalendra Srivastava, Sr. DR

Date of Hearing	03/02/2025
Date of pronouncement	03/02/2025

ORDER

PER M. BALAGANESH, A. M.:

1. The appeal in ITA No.124/Del/2024 for AY 2019-20, arises out of the order of the National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'ld. NFAC', in short] dated 30.01.2024 against the order of assessment passed u/s 143(1) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 02.08.2020 by the ACIT, CPC (hereinafter referred to as 'ld. AO').
2. At the outset, we find that there is a delay of filing of appeal by the assessee by 5 days before this Tribunal. Considering the reason adduced in the condonation petition, we are inclined to condone the delay and admit the appeal of the assessee for adjudication.
3. The Learned AR sought an adjournment on the date of hearing today. But on perusal of the order of the Learned JCIT (appeals), we find that the

Learned JCIT (appeals) had passed an order ex parte without adjudicating the issue on merits. Hence we deem it fit and appropriate, in the interest of justice and fair play, to restore this appeal to the file of Learned JCIT (appeals) for de novo adjudication of the grounds raised by the assessee before it in accordance with law. Needless to mention that the assessee be given reasonable opportunity of being heard. The assessee is at liberty to raise additional grounds and file additional evidences, if any, if it so desires. With these directions, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open court on 03/02/2025.

-Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

-Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated: 03/02/2025
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi