

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. 136/AGR/2024
(Assessment Year: 2009-10)

Shafiudden, Kazi Mohalla Kolaras, Madhya Pradesh- 473770 (Appellant)	Vs. ITO, Ashok Nagar
PAN: CAGPS8003M	(Respondent)

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.136/Del/2024 for AY 2009-10, arises out of the order of the Id. Commissioner of Income Tax (Appeals), Faridabad [hereinafter referred to as 'Id. CIT(A)', in short] dated 07.02.2024 against the order of assessment passed u/s 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 20.06.2018 by the Assessing Officer, ITO, Shivpuri (hereinafter referred to as 'Id. AO').
2. None appeared on behalf of the assessee on the date of hearing. 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 he so desires. With these directions, the grounds 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 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