

**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. 52/AGR/2023  
(Assessment Year: 2012-13)**

Ram Prakash,  
Raja Ka Tal,  
Firozabad-283203  
(Appellant)

**PAN: CSAPR9434B**

Vs. ITO,  
Ward-2(2)(3),  
Agra  
(Respondent)

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

Date of Hearing 05/02/2025  
Date of pronouncement 05/02/2025

**ORDER**

**PER M. BALAGANESH, A. M.:**

1. The appeal in ITA No.52/AGR/2023 for AY 2012-13, arises out of the order of the National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'Id. NFAC', in short] dated 25.05.2021 against the order of assessment passed u/s 154 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 14.02.2020 by the Assessing Officer, ITO, Ward-2(2)(3), Firozabad (hereinafter referred to as 'Id. AO').
2. The only effective issue to be decided in this appeal is as to whether the Id NFAC was justified in confirming the action of the Id AO in rejecting the rectification application u/s 154 of the Act in the facts and circumstances of the instant case.

3. None appeared on behalf of the assessee. We have heard the Id DR and perused the materials available on record. On perusal of the order of the Id NFAC, we find that the Id NFAC had decided the issue ex parte without adjudicating the issue on merits giving its independent finding. There is no independent finding given by the Id NFAC as to how the issues that were sought to be rectified does not fall within the ambit of provisions of section 154 of the Act. Hence, in the interest of justice and fairplay, we deem it fit and appropriate to restore this appeal to file of Id NFAC for de novo adjudication in accordance with law. Needless to mention the assessee be given reasonable opportunity of being heard. The assessee is directed to cooperate with Id NFAC for expeditious disposal of the appeal by not taking unwarranted adjournments. Hence, 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 05/02/2025.

-Sd/-  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

-Sd/-  
**(M. BALAGANESH)**  
**ACCOUNTANT MEMBER**

Dated:05/02/2025  
A K Keot

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

ASSISTANT REGISTRAR  
ITAT, New Delhi