

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“SMC” BENCH, AGRA**

**BEFORE HON’BLE SHRI SATBEER SINGH GODARA, JM AND  
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

**आयकरअपील सं. / ITA No.314/Agr/2024**  
**(निर्धारणवर्ष / Assessment Year: 2012-13)**

<b>Smt. Urmila Agarwal</b> C-1, Awas Vikas Colony Talpura, Kanpur Road – 284 001	<b>बनाम/ Vs.</b>	<b>ITO Ward 2(3)(3)</b> Jhansi
<b>स्थायीलेखासं./जीआइआरसं./PAN/GIR No. <b>ABSPA-3474-F</b></b>		
<b>(अपीलार्थी/Appellant)</b>	<b>:</b>	<b>(प्रत्यर्थी / Respondent)</b>

<b>अपीलार्थीकीओरसे/ Appellant by</b>	<b>:</b>	None
<b>प्रत्यर्थीकीओरसे/Respondent by</b>	<b>:</b>	Shri Shailendra Shrivastava – Ld. Sr. DR

<b>सुनवाईकीतारीख/Date of Hearing</b>	<b>:</b>	12-02-2025
<b>घोषणाकीतारीख /Date of Pronouncement</b>	<b>:</b>	12-02-2025

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2012-13 arises out of an order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 06-02-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) r.w.s. 147 of the Act on 27-08-2019. At the time of hearing, none appeared for assessee despite notice. Accordingly, the appeal was proceeded with the able assistance of Ld. Sr. DR who pleaded for dismissal of the appeal. The registry has noted delay of 500 days which stand condoned.

2. In the assessment order, Ld. AO invoked the provisions of Sec.50C and re-computed capital gains. The same stood confirmed in first appeal for want of representation from the assessee. Aggrieved, the assessee is in further appeal before us.

3. Keeping in mind the principles of natural justice and considering the possibility of communication gaps at various levels in faceless regime, we deem it fit to afford another opportunity of hearing to the assessee to substantiate its case before Ld. CIT(A). Accordingly, the impugned order is set aside and the appeal is restored back to the file of Ld. CIT(A) for de novo adjudication after affording reasonable opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith.

4. The appeal stand allowed for statistical purposes.

*Order pronounced on 12<sup>th</sup> February, 2025.*

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

*Sd/-*  
**(MANOJ KUMAR AGGARWAL)**  
लेखक सदस्य / ACCOUNTANT MEMBER

Dated: 12-02-2025  
Mks

**आदेश की प्रतिलिपि ँ ग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT
4. विभागीय प्रतिनिधि/DR
5. गार्डफाईल/GF

ASSISTANT REGISTRAR

ITAT AGRA