

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

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

**आयकरअपील सं./ ITA No.204/Agr/2022**  
**(निर्धारणवर्ष / Assessment Year: 2015-16)**

<b>Shri Rajendra Kumar Gupta</b> 105, Kanakmani, Tilaknagar Sindhi Colony Road, Kampoo Gwalior – 474 001	<b>बनाम/ Vs.</b>	<b>CIT (Appeals) NFAC</b> Delhi
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. <b>ADAPG-9901-D</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

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

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

**आदेश / O R D E R**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2015-16 arises out of the order of learned Commissioner of Income Tax, National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 20-10-2022 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 18-12-2017. At the time of hearing, none appeared for assessee despite notice. The Ld. Sr. DR pleaded for dismissal of the appeal. In the assessment order, Ld. AO made various additions to the returned income and determined total income of Rs.141.61 Lacs. During appellate proceedings, the assessee furnished additional evidences

which were not admitted by Ld. CIT(A). Ultimately, the assessment was substantially confirmed against which the assessee is in further appeal before us.

2. We find that the additions have been confirmed for want of admission of additional evidences by Ld. CIT(A). These evidences would have crucial bearing for determination of impugned issues as well as to determine correct total income of the assessee. Therefore, the same ought not to have been rejected by Ld. CIT(A) on technical grounds. Nonetheless, we set aside the impugned issues to the extent as confirmed by Ld. CIT(A) and restore these issues back to the file of Ld. CIT(A) for fresh adjudication after affording reasonable opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith.

3. 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