

**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.206/Agr/2024**  
**(निर्धारणवर्ष / Assessment Year: 2017-18)**

<b>Shri Jitendra Kumar</b> C/o J.N. Goyal & Company C-162, Ranjeet Nagar Bharatpur – 321 001	<b>बनाम/ Vs.</b>	<b>ITO Ward 4(2)(1)</b> Farukhabad – 209 601
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. <b>AZPPK-9634-G</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>	:	18-02-2025
घोषणाकीतारीख / <b>Date of Pronouncement</b>	:	18-02-2025

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2017-18 arises out of the order of learned Commissioner of Income Tax, National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 24-11-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 19-12-2019. 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 addition u/s 68 for Rs.18.53 Lacs. Though the assessee preferred first appeal, it failed to

make any representation therein which led to confirmation of assessment order. Aggrieved, the assessee is in further appeal before us.

2. Though the assessee has remained negligent, however, keeping in mind the principles of natural justice, we deem it fit to provide another opportunity 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 Ld. CIT(A) for *denovo* adjudication with a direction to the assessee to substantiate its case.

3. The appeal stand allowed for statistical purposes.

*Order pronounced on 18<sup>th</sup> February, 2025.*

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

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

Dated: 18-02-2025  
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