

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**

**1. आयकरअपील सं. / ITA No.510/Agr/2024
(निर्धारणवर्ष / Assessment Year: 2015-16)
&**

**2. आयकरअपील सं. / ITA No.509/Agr/2024
(निर्धारणवर्ष / Assessment Year: 2017-18)**

Sh. Ajit Kumar Jain Parakhji Ka Bada, Sarafa Bazar Lashkar, Gwalior – 474 001	बनाम/ Vs.	ITO 1(1) Gwalior
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. ABMPJ-1181-A		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Shri Ashok Vijayawargiya (CA) – Ld. AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Dr. Arun Kumar Yadav – Ld. CIT-DR

सुनवाईकीतारीख/ Date of Hearing	:	19-02-2025
घोषणाकीतारीख / Date of Pronouncement	:	19-02-2025

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeals by assessee for Assessment Years (AY) 2015-16 & 2017-18 arises out of separate orders of learned Commissioner of Income Tax, National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] both dated 20-09-2024 in the matter of assessments framed by Ld. Assessing Officer [AO] for these years. The Ld. AR seek another opportunity of hearing before lower authorities which has been opposed by Ld. CIT-DR.

2. In AY 2015-16, Ld. AO made various additions on *best judgment basis* and determined income at Rs.191.19 Lacs. Similar assessment was framed for AY 2017-18. Though the assessee preferred first appeal for both the years, it failed to make any representation therein which resulted into confirmation of assessments. 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 during 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 orders, for both the years, are set aside and the appeals are 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. Both the appeals stand allowed for statistical purposes.

Order pronounced on 19th February, 2025.

Sd/-

Sd/-

(SATBEER SINGH GODARA)

न्यायिक सदस्य / JUDICIAL MEMBER

(MANOJ KUMAR AGGARWAL)

लेखक सदस्य / ACCOUNTANT MEMBER

Dated: 19-02-2025

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