

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

Smt. Nirmala Kumari Yadav 68, Gajanan Nagar Shahaganj, Agra 282 010	<b>बनाम/ Vs.</b>	DCIT, Central Circle Agra
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. <b>AACPY-2158-H</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थीकीओरसे/ <b>Appellant by</b>	:	Shri Anurag Singh (Advocate) – Ld. AR
प्रत्यर्थीकीओरसे/ <b>Respondent by</b>	:	Dr. Arun Kumar Yadav – Ld. CIT-DR

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

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2017-18 arises out of an order of Commissioner of Income Tax (Appeals), Kanpur [CIT(A)] dated 29-09-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) r.w.s. 153C of the Act on 31-03-2023. The registry has noted delay of 272 days in the appeal which stand condoned. The impugned order is an ex-parte order and Ld. AR has sought another opportunity of hearing before lower authorities which has been opposed by Ld. CIT-DR.
2. In the assessment order, Ld. AO made addition u/s 69 for Rs.33.33 Lacs. 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, 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 19<sup>th</sup> February, 2025.*

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

*Sd/-*  
**(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