

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.310/Agr/2024
(निर्धारणवर्ष / Assessment Year: 2015-16)

Sh. Naresh Singh Yadav A-6, Anand Nagar Bahodapur (MP) 474 002	बनाम/ Vs.	ITO 2(1) Gwalior
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. ACAPY-9868-J		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

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

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

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2015-16 arises out of an order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 20-11-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 144 r.w.s. 147 of the Act on 26-03-2022. 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 204 days which stand condoned.

2. In the assessment order, Ld. AO made addition for commodity transactions which 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 19th 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