

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
AGRA BENCH, AGRA**

**BEFORE : SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

ITA Nos. 284, 285 & 286/Agr/2024  
Assessment Years: 2014-15, 2016-17 & 2017-18

Ranvir Singh, Ward No. 38, Boddh Nagar, Ater Road, Bhind (MP)	<b>Vs.</b>	Income-tax Officer, 2(1), Gwalior.
<b>PAN : AMVPJ4019R</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

With  
ITA Nos.297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307/Agr/2024  
Asstt. Years: 2014-15, 2015-16, 2016-16 & 2017-18

Ranvir Singh, Ward No. 38, Boddh Nagar, Ater Road, Bhind (MP)	<b>Vs.</b>	Income-tax Officer, 2(1), Gwalior.
<b>PAN : AMVPJ4019R</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	None
Department by	Sh. Shailendra Shrivastava, Sr. DR

Date of hearing	11.02.2025
Date of pronouncement	11.02.2025

**ORDER**

**Per Satbeer Singh Godara, Judicial Member:**

The instant batch of fourteen cases involves a single assessee herein, namely, Ranvir Singh. All other relevant details thereof are tabulated as under:

Sl. No.	Appeal No.	Appellant	Respondent	Order Appealed against
1.	284/Agr/2024 A.Y. 2014-15	Ranvir Singh	Income-tax Officer, 2(1), Gwalior	CIT(A)-NFAC Delhi's DIN and Order No. ITBA/NFAC/S/250/2023-24/1061120513(1), dated 19.02.2024, involving proceedings under section 147 r.w.s. 144.
2.	285/Agr/2024 A.Y. 2016-17	Ranvir Singh	Income-tax Officer, 2(1), Gwalior	CIT(A)-NFAC Delhi's DIN and Order No. ITBA/NFAC/S/250/2023-24/1061120881(1), dated 19.02.2024, involving proceedings under section 147 r.w.s. 144.
3.	286/Agr/2024 A.Y. 2014-15	Ranvir Singh	Income-tax Officer, 2(1), Gwalior	CIT(A)-NFAC Delhi's DIN and Order No. ITBA/NFAC/S/250/2023-24/1061120712(1), dated 19.02.2024, involving proceedings under section 147 r.w.s. 144.
4.	297/Agr/2024 A.Y. 2014-15	Ranvir Singh	Income-tax Officer, 2(1), Gwalior	CIT(A)-NFAC Delhi's DIN and Order No. ITBA/NFAC/S/250/2023-24/1061124258(1), dated 19.02.2024, involving proceedings under section 271(1)(c).
5.	298/Agr/2024 A.Y. 2014-15	Ranvir Singh	Income-tax Officer, 2(1), Gwalior	CIT(A)-NFAC Delhi's DIN and Order No. ITBA/NFAC/S/250/2023-24/1061124119(1), dated 19.02.2024, involving proceedings under section 271(1)(b).
6.	299/Agr/2024 A.Y. 2014-15	Ranvir Singh	Income-tax Officer, 2(1), Gwalior	CIT(A)-NFAC Delhi's DIN and Order No. ITBA/NFAC/S/250/2023-24/1061123855(1), dated 19.02.2024, involving proceedings under section 271F.
7.	300/Agr/2024 A.Y. 2015-16	Ranvir Singh	Income-tax Officer, 2(1), Gwalior	CIT(A)-NFAC Delhi's DIN and Order No. ITBA/NFAC/S/250/2023-24/1061125153(1), dated 19.02.2024, involving proceedings under section 271(1)(c).
8.	301/Agr/2024 A.Y. 2015-16	Ranvir Singh	Income-tax Officer, 2(1), Gwalior	CIT(A)-NFAC Delhi's DIN and Order No. ITBA/NFAC/S/250/2023-24/1061124889(1), dated 19.02.2024, involving proceedings under section 271(1)(b).
9.	302/Agr/2024 A.Y. 2015-16	Ranvir Singh	Income-tax Officer, 2(1), Gwalior	CIT(A)-NFAC Delhi's DIN and Order No. ITBA/NFAC/S/250/2023-24/1061124624(1), dated 19.02.2024, involving proceedings under section 271F.
10.	303/Agr/2024 A.Y. 2016-17	Ranvir Singh	Income-tax Officer, 2(1), Gwalior	CIT(A)-NFAC Delhi's DIN and Order No. ITBA/NFAC/S/250/2023-24/1061123251(1), dated 19.02.2024, involving proceedings under section 271(1)(c).
11.	304/Agr/2024 A.Y. 2016-17	Ranvir Singh	Income-tax Officer, 2(1), Gwalior	CIT(A)-NFAC Delhi's DIN and Order No. ITBA/NFAC/S/250/2023-

				24/1061123695(1), dated 19.02.2024, involving proceedings under section 271(1)(b).
12	305/Agr/2024 A.Y. 2016-17	Ranvir Singh	Income-tax Officer, 2(1), Gwalior	CIT(A)-NFAC Delhi's DIN and Order No. ITBA/NFAC/S/250/2023-24/1061123415(1), dated 19.02.2024, involving proceedings under section 271F.
13.	306/Agr/2024 A.Y. 2017-18	Ranvir Singh	Income-tax Officer, 2(1), Gwalior	CIT(A)-NFAC Delhi's DIN and Order No. ITBA/NFAC/S/250/2023-24/1061125305(1), dated 19.02.2024, involving proceedings under section 270A.
14.	307/Agr/2024 A.Y. 2017-18	Ranvir Singh	Income-tax Officer, 2(1), Gwalior	CIT(A)-NFAC Delhi's DIN and Order No. ITBA/NFAC/S/250/2023-24/1061125463(1), dated 19.02.2024, involving proceedings under section 271F.

2. Cases called twice. None appears at the assessee's behest. We, accordingly, proceed ex parte against him.

3. Learned Sr. DR, Shri Shrivastava submits that the assessee has been non-cooperative all along. He vehemently supports the learned lower authorities' action in making the addition(s) and imposing consequential penalties herein under various provisions of the Act. As stated in the statement of facts herein, on account of communication gaps at various levels, the assessee could not appear to plead and prove all the relevant facts in lower appellate proceedings and therefore, in the larger interest of justice, the matter be restored back to the CIT(A)/NFAC.

4. Be that as it may, the fact remains that possibility of some communication gaps at various levels in such an instance of the newly introduced virtual hearing mechanism could not be altogether ruled out. It is, therefore, deemed appropriate in the larger interest of justice to set

aside the assessee's instant appeals back to the CIT(A)/NFAC for his afresh appropriate adjudication, within three effective opportunities of hearing at the appellant's risk and responsibility, in consequential proceedings. Ordered accordingly.

5. These assessee's all fourteen appeals are allowed for statistical purposes. Copy of this common order be placed in respective files.

***Order pronounced in the open court on 11<sup>TH</sup> February, 2025.***

**Sd/-  
(MANOJ KUMAR AGGARWAL)  
ACCOUNTANT MEMBER**

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

Dated: 11<sup>th</sup> February, 2025.

\*aks/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, Agra