

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

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

ITA No. 38/Agr/2023
Assessment Year: 2017-18

Sh. Zaheer Salimuddin, Azad Road, Chhatari, Bulandshahar.	Vs.	Pr. CIT-1, Agra.
PAN : AALPZ7409F		
(Appellant)		(Respondent)

Assessee by	None
Department by	Sh. Sukesh Kumar Jain, CIT/DR

Date of hearing	11.02.2025
Date of pronouncement	11.02.2025

ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for assessment year 2017-18, arises against the Commissioner of Income Tax-1, Agra's order dated 31.03.2022, involving proceedings under section 263 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Case called twice. None appeared at the assessee's behest. We accordingly proceed ex parte against the appellant.

3. It emerges during the course of hearing with the able assistance coming from Revenue side represented by Shri S.K. Jain, CIT(DR) that these revision proceedings u/s. 263 have held the Assessing Officer's

regular assessment framed on 29.12.2019 as an erroneous order causing prejudice to the interest of revenue. Shri Jain submits that the assessee's non-cooperation throughout from day one in revision proceedings led the PCIT to pass ex-parte order. Faced with this situation, we are of the considered view that the PCIT had invoked revisionary jurisdiction during Covid-19 Pandemic outbreak since the impugned order is passed on 31.03.2022. We further wish to quote hon'ble apex court's landmark directions in Cognizance for Extension of Limitation in re "(2022) 134 taxmann.com 307(SC) have already the period between 15.03.2020 to 28.02.2022, to hold that possibility of communication gaps at various levels could not be altogether ruled out. We, thus, deem it appropriate in the larger interest of justice to restore the matter back to the PCIT for his fresh adjudication preferably within three effective opportunities and the assessee is now directed to ensure that he pleads and proves all the relevant facts in consequential proceedings. Ordered accordingly.

4. This assessee's appeal is allowed for statistical purposes.

Order pronounced in the open court on 11TH February, 2025.

Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 11TH February, 2025.

*aks/-