

**INCOME TAX APPELLATE TRIBUNAL
AGRA BENCH "SMC": AGRA
SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER
(Through virtual hearing)**

**ITA No. 199/AGR/2023
(Assessment Year: 2012-13)**

Viswadeepak Tiwari, 177 Tanseen Nagar, Tansen Road, Gwalior MP 474001 (Appellant) PAN:ADWPT9349N	Vs. CIT(A), NFAC, Delhi (Respondent)
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Assessee by :	None
Revenue by:	Shri Shailendra Srivastava, Sr. DR
Date of Hearing	03/02/2025
Date of pronouncement	03/02/2025

ORDER

PER M. BALAGANESH, A. M.:

1. The appeal in ITA No.199/AGR/2023 for AY 2012-13, arises out of the order of the National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'ld. NFAC', in short] dated 29.11.2022 against the order of assessment passed u/s 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 02.12.2019 by the Assessing Officer, ITO, Ward-3(1), Gwalior (hereinafter referred to as 'ld. AO').
2. At the outset, we find that there is a delay of 311 days in filing of appeal by the assessee before us. Considering the reasons adduced in the condonation petition together with the affidavit thereon, in the interest of

substantial justice, we are inclined to condone the delay and admit the appeal of the assessee for adjudication.

3. None appeared on behalf of the assessee despite issuance of notice. Hence we proceed to dispose of this appeal after hearing the Id DR and based on materials available on record.

4. The assessee has raised the following grounds of appeal:-

"1. The Order u/s 250 issued by the Ld. CIT Appeals NFAC Delhi is passed without taken consideration the into ground mentioned in Form 35, (Details as per Grounds for current Ap-peal, as mentioned below)

2. The Order u/s 250 issued by the Ld. CIT Appeals NFAC Delhi goes against the principles of natural justice (Details as per Grounds for current Appeal, as mentioned below.)"

5. The assessee is an individual deriving income from salary, mutual funds, etc. Return of income for assessment year 2012-13 was not filed by the assessee. Accordingly, notice under section 148 of the Act stood issued to him in response to which, return of income was filed on 20-4-2019 declaring total income of Rs 4,98,730/-. The reassessment was framed on 2-12-2019 by making an addition of Rs 3,35,776/- under the head income from other sources on account of investment in mutual funds of Rs 1,00,000/- and credit card bills payment of Rs 2,35,776/-. We find on perusal of the order of the Id NFAC, the same has been decided exparte without the presence of the assessee. Hence we deem it fit and appropriate, in the interest of justice and fair play, to restore this appeal to the file of Id NFAC for de novo adjudication of the grounds raised by the assessee before it in accordance with law. Needless to mention that the assessee be given reasonable opportunity of being heard. The assessee is at liberty to raise additional grounds and file additional evidences, if any, if it so desires. With these directions, the grounds raised by the assessee are allowed for statistical purposes.

6. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 03/02/2025.

-Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

-Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated: 03/02/2025
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi