

**IN THE INCOME TAX APPELLATE TRIBUNAL
“DB” BENCH, AGRA**

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

**ITA No. 76/Agr./2022
(Assessment Year 2017-18)**

Madan Lal Gupta, 51, Motiganj, Agra (UP) 282002	Vs.	ITO, Ward-2(1)(4) Agra, UP 282002
स्थायीलेखासं. / जीआइआरसं. / PAN/GIR No:AAZPL7157J		
Appellant	..	Respondent

Appellant by :	Sh. Pankaj Gargh, Adv
Respondent by :	Sh. Shalendra Shrivastava, Sr. DR

Date of Hearing	12.02.2025
Date of Pronouncement	12.02.2025

ORDER

PER SATBEER SINGH GODARA, JUDICIAL MEMBER:

This assessee's appeal for assessment year 2017-18 arises against Commissioner of Income Tax(Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"] Delhi's DIN and Order No. ITBA/NFAC/S/250/2021-22/1041547255(1) dated 25.03.2022, involving proceedings u/s 144 of the Income-tax Act, 1961, [hereinafter referred to as the 'Act'].

2. Heard both the parties at length. Case file perused.

3. Learned counsel raises the assessee's first and foremost legal issue at the outset that it was in fact a partnership earlier in the name and style of M/s Shiv Trader which stood dissolved way back on 31.06.2006. And that due intimation to this effect was sent to the Assessing Officer at that point of time on 16.05.2006 (copy enclosed).

4. The Revenue's case on the other hand is that the assessee's foregoing document nowhere forms part of the records before either of the lower authorities.

5. That being the case, we are of the considered view that the instant legal question needs to be adjudicated afresh by the Learned CIT(A)/NFAC; as the case may be, preferably within three effective opportunities with a rider that it shall be assessee's risk and responsibility to prove all the relevant facts, in consequential proceedings. All other issue are left open at this stage. Ordered accordingly.

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

Order pronounced in the open court on 12.02.2025

Sd/
(Manoj Kumar Aggarwal)
ACCOUNTANT MEMBER

Sd/-
(Satbeer Singh Godara)
JUDICIAL MEMBER

Dated 12.02.2025

PS: Rohit/Subodh, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR