

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND**

**SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

(Through Video Conferencing)

ITA No.141/Agr/2022

Assessment Year: 2019-20

Sh. Yogendra Kumar Mahor, 23, Pratap Pura Nagra, Jhansi, Uttar Pradesh	<b>Vs.</b>	Income Tax Officer, Ward-3, Jhansi
<b>PAN :ACLPM5073G</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

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

Date of hearing	03.02.2025
Date of pronouncement	03.02.2025

**ORDER**

**PER SATBEER SINGH GODARA, JM**

This assessee's appeal for assessment year 2019-20 arises against the 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 /2022-23/1043203076(1) dated 26.05.2022 involving proceedings under section 154 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Case called twice. None appears at the assessee's behest. He is accordingly proceeded ex-parte.

3. It emerges during the course of hearing with the able assistance coming from the Revenue side that both the learned lower authorities have restricted the assessee's section 10(10AA) claim of leave encashment exemption claim of Rs.7,95,659/- to Rs. 3 lakhs only thereby holding that neither he is Central Government nor State Government employee.

4. Faced with this situation, the Revenue could hardly dispute that there is no clarity in the impugned lower appellate discussion as to who is the assessee's actual employer not covered as Central or State Government, as the case may be. There is further no material in the case file on this clinching aspect which could enable the tribunal to appreciate all the relevant facts. We, therefore, deem it appropriate in larger interest of justice to restore the assessee's instant appeal back to the CIT(A)/NFAC for its afresh adjudication as per law preferably within three effective opportunities.

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

***Order pronounced in the open court on 3<sup>rd</sup> February, 2025***

***Sd/-***  
**(M. BALAGANESH)**  
**ACCOUNTANT MEMBER**

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

Dated: 3<sup>rd</sup> February, 2025.

RK/-

Copy forwarded to:

1. Appellant

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

Asst. Registrar, ITAT, Agra