

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

**ITA No. 397/AGR/2024
(Assessment Year: 2012-13)**

Fauran Singh Tangar, I-11, Lawyers Colony, Agra, UP	Vs.	ITO, Ward-1(1)(1), Agra
(Appellant)		(Respondent)
PAN: AEGPT7186L		

Assessee by :	Shri Shbetank Garg, Adv
Revenue by:	Shri Shailender Shrivastava, Sr. DR
Date of Hearing	07/02/2025
Date of pronouncement	07/02/2025

ORDER

PER M. BALAGANESH, A. M.:

1. The appeal in ITA No. 397/AGR/2024 for AY 2012-13, arises out of the order of the National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'Id. NFAC', in short] dated 28.06.2024 against the order of assessment passed u/s 144/147 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 25.12.2019 by the Assessing Officer, ITO, Ward-1(1)(1), Agra (hereinafter referred to as 'Id. AO').

2. At the outset, we find that the delay in filing of appeal by the assessee before us by 48 days. Considering the reasons adduced in the condonation petition, we are convinced that the assessee was prevented by sufficient cause in filing the appeal in time. Hence, in the interest of substantive justice, we are inclined to condone the delay and admit the appeal of the assessee for adjudication. Though the assessee has raised several grounds of appeal, we

find that the Id NFAC had passed this order ex parte without giving its independent finding on merits.

3. On perusal of the order of the Id NFAC, we find that the Id NFAC had decided the issue ex parte without adjudicating the issue on merits giving its independent finding. Hence, in the interest of justice and fairplay, we deem it fit and appropriate to restore this appeal to file of Id NFAC for de novo adjudication in accordance with law. Needless to mention the assessee be given reasonable opportunity of being heard. The assessee is directed to cooperate with Id NFAC for expeditious disposal of the appeal by not taking unwarranted adjournments. Hence, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open court on 07 /02/2025.

-Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

-Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated: 07/02/2025
A K Keot

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

ASSISTANT REGISTRAR
ITAT, New Delhi