

**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. 406/AGR/2024
(Assessment Year: 2016-17)**

Raghvendra Singh, 63A/ 123B, Defence Colony, Agra UP	Vs.	ITO, Ward-1(2)(2), Agra
(Appellant)		(Respondent)
PAN: BNLPS7699E		

Assessee by :	Shri Rajesh Malhotra, Adv
Revenue by:	Shri Sukesh Kumar Jain, CIT 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. 406/AGR/2024 for AY 2016-17, arises out of the order of the National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'Id. NFAC', in short] dated 12.02.2024 against the order of assessment passed u/s 147 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 25.03.2022 by the Assessing Officer, NFAC, Delhi (hereinafter referred to as 'Id. AO').
2. Though the assessee has raised several grounds of appeal, the preliminary issue raised thereon is Learned NFAC erred in dismissing the appeal exparte without the presence of the assessee. This ground goes to the root of the matter and hence we proceed to dispose of the same first.
3. We have heard the rival submissions and perused the materials available on record. 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