

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AGRA BENCH, AGRA**

**BEFORE : SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER
AND
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

ITA No.47 & 48/Agr/2025
Assessment Year: 2013-14 & 2014-15

ACIT, Central Circle, Agra.	Vs.	Sanjeev Agarwal, 42, Z-Tower, 4 th Floor, Eminent Khandari, Agra.
PAN : ABSPA3710E		
(Appellant)		(Respondent)

Assessee by	Sh. Anurag Sinha, Advocate
Department by	Sh. Sukesh Kumar Jain, CIT/DR

Date of hearing	02.04.2025
Date of pronouncement	29.04.2025

ORDER

Per Sunil Kumar Singh, Judicial Member:

These appeals have been preferred by Revenue against the impugned orders dated 20.11.2024 passed in Appeal no. CIT(A)-IV/KNP/10034/2018-19 and CIT(A)-IV/KNP/10035/2018-19 by the Ld. Commissioner of Income-tax(Appeals)-4, Kanpur [hereinafter referred to as the "CIT(A)"] u/s. 250(6) of the Income-tax Act, 1961 [hereinafter referred to as "Act"] for the Assessment Years [A.Y.] 2013-14 and 2014-15, wherein learned CIT(A) after resorting to the recent amendment inserted by Finance (No. 2) Act, 2024 w.e.f. 01.10.2024 in section 251, has set aside the assessment orders dated

28.03.2016 and 23.03.2016 and referred the cases back to the Assessing Officer for making a fresh assessment orders after providing reasonable opportunity to the assessee in accordance with the principles of natural justice.

2. Revenue has preferred these appeals against the assessee on the ground that Id. CIT(Appeals) has erred in setting aside the assessment orders passed u/s. 153A/144 of the Act and referring the cases back to the Assessing Officer for fresh assessment ignoring the fact that the assessee had been provided sufficient opportunities of hearing by the Assessing Officer. Revenue has further mentioned that the failure on the part of the assessee in responding to the statutory notices without any reasonable ground has resulted in passing such assessment orders u/s. 144 of the Act.

4. We have perused the records and heard the Id. Departmental Representative for the Revenue and Id. Authorized Representative for the assessee.

5. The small issue involved in this appeal is as to whether Id. CIT(Appeals) is empowered to remand the matter back to the Assessing Officer in a case when the assessment order is passed u/s. 144 of the Act. Ld. DR has not disputed that the Finance (No.2) Act, 2024 has empowered Id. CIT(Appeals) w.e.f. from the said amendment, i.e., from 01.10.2024 that

the first appellate authority may set aside the assessment order and is also empowered to refer the case back to the Assessing Officer for making fresh assessment in case of an appeal against the order of assessment passed u/s. 144 of the Act. It is also not disputed that the said assessment orders have been passed u/s. 144 read with section 153A of the Act. A perusal of the impugned orders reveals that the Id. CIT(Appeals) has categorically found that the assessee was not afforded reasonable opportunity of hearing in the assessment proceedings. We, therefore, do not deem it just and proper to interfere in the wisdom of Id. CIT(Appeals) in referring the case to the Assessing Officer back when the authority has made such orders after concluding that the principles of natural justice have not been complied with. Said issue is accordingly decided against the appellant/Revenue.

6. In the result, Revenue's both the appeals are dismissed.

Order pronounced in the open court on 29.04.2025.

Sd/-

**(BRAJESH KUMAR SINGH)
ACCOUNTANT MEMBER**

Sd/-

**(SUNIL KUMAR SINGH)
JUDICIAL MEMBER**

Dated: 29.04.2025

*aks/-

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra