

**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.94/Agr/2025  
Assessment Year: 2015-16

ACIT, Central Circle, Agra.	<b>Vs.</b>	M/s. B.P. Food Products Pvt. Ltd. HA-A-5, Deen Dayal Nagar, Morar, Gwalior.
<b>PAN : AAACB6791L</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	None
Department by	Sh. Sukesh Kumar Jain, CIT/DR

Date of hearing	04.04.2025
Date of pronouncement	04.04.2025

**ORDER**

**Per Sunil Kumar Singh, Judicial Member:**

This appeal has been preferred by Revenue against the impugned order dated 30.12.2024 passed in Appeal no. CIT(A)-IV/KNP/10410/2014-15 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 Year [A.Y.] 2015-16, wherein learned CIT(A) has set aside the assessment order dated 30.09.2022 and referred the case back to the Assessing Officer for making

a fresh assessment order after providing reasonable opportunity to the assessee in accordance with the principles of natural justice.

2. Revenue has preferred this appeal against the assessee on the ground that Id. CIT(Appeals) has erred in setting aside the assessment order and referring the case 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 order u/s. 144 of the Act.

3. The appellant/Revenue was represented by Shri Sukesh Kumar Jain, Id. CIT/DR. However, none responded for the assessee.

4. We have perused the records and heard the Id. DR in attendance.

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. Id. 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 order has been passed u/s. 144 read with section 263 of the Act. We 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 order 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 appeal is dismissed.

***Order pronounced in the open court on 04.04.2025.***

***Sd/-***

**(BRAJESH KUMAR SINGH)  
ACCOUNTANT MEMBER**

***Sd/-***

**(SUNIL KUMAR SINGH)  
JUDICIAL MEMBER**

Dated: 04.04.2025

\*aks/-

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra