

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AGRA BENCH 'DB' AGRA**

**(Through Physical/Virtual Hearing)**

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

**ITA No.61/Agr/2025  
[Assessment Year: 2012-13]**

Om Prakash Arora, A-7, Comfort Garden Chunn Bhatti , Bhopal, Madhya Pradesh-462016	Vs	Income Tax Officer, Ashok Nagar, Madhya Pradesh-473338
<b>PAN-BAZPA5061M</b>		
Appellant		Respondent

Appellant by	None
Respondent by	Shri Shailender Srivastava, Sr. DR

<b>Date of Hearing</b>	<b>03.04.2025</b>
<b>Date of Pronouncement</b>	<b>03.04.2025</b>

**ORDER**

**PER BRAJESH KUMAR SINGH, AM,**

This appeal filed by the assessee is directed against the ex-parte order dated 10.01.2025 of National Faceless Appeal Centre, Delhi, relating to Assessment Year 2012-13 arising out of order u/s 147 r.w.s. 144 of the Income Tax Act, 1961 (hereinafter referred to 'the Act') dated 19.11.2019 by the Income Tax Officer, Ashok Nagar, Madhya Pradesh.

2. None appeared on behalf of the assessee, however, the assessee had filed an adjournment petition, which was rejected and the appeal is being decided after hearing the Id. Sr. DR and on the basis of material available on record.

3. Brief facts of the case: The Assessing Officer on the basis of Annual Information Return (in short 'AIR information') had information that during the year, the assessee had sold two lands for Rs.93,12,000/- and Rs.1,17,10,000/-. The Assessing Officer gave opportunity to the assessee to explain the above sale contracts but according to the Assessing Officer, no details were furnished by the assessee. Therefore, the Assessing Officer passed an order u/s 144 of the Act dated 19.11.2019 and determined the total income at Rs.2,10,22,000/-, which was the sum total of the sale proceeds of the two lands amounting to Rs.93,12,000/- and Rs.1,17,10,000/- respectively.

4. Against the said order, the assessee filed an appeal before the Ld. CIT(A). The ld. CIT(A) also dismissed all the grounds appeal raised by the assessee on the ground that during the course of appellate proceedings when the assessee was given six opportunities, the assessee failed to respond and substantiate the grounds raised.

5. Against the said order, the assessee is in appeal before us.

6. We have heard the ld. DR and perused the material available on record. In the statement of facts filed by the assessee, it is stated that the notice u/s 147/148 of the Act was not served upon him and the assessee had sold agricultural lands during the year. We are therefore of the considered view that in the interest of justice, one more opportunity be given to the assessee to represent his case effectively before the Ld. CIT(A). We, therefore, set-aside the order of the ld. CIT(A) and restore the matter to the his file to pass order afresh after giving a reasonable opportunity of being heard to the assessee. Further, the assessee is also directed to

appear before the Ld. CIT(A). Accordingly, grounds of appeal raised by the assessee are allowed for statistical purposes.

7. In the result, the appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on 3<sup>rd</sup> April, 2025.

**Sd/-**  
**[SUNIL KUMAR SINGH]**  
**JUDICIAL MEMBER**

**Dated** 03.04.2025.

*Shekhar*

Copy forwarded to:

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

**Sd/-**  
**[BRAJESH KUMAR SINGH]**  
**ACCOUNTANT MEMBER**

Asst. Registrar,  
ITAT, New Delhi,