

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

(Through Physical/Virtual Hearing)

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

**ITA No.55/Agr/2024
[Assessment Year: 2012-13]**

Lata Sharma, House No.1121, Bassachalu, Tarrakpu Poiya, Agra, Uttar Pradesh-283126	Vs	Income Tax Officer, Ward-2(1)(2), Agra
PAN-IBZPS9821M		
Appellant		Respondent

Appellant by	Shri Gagan Bahgel, Adv.
Respondent by	Shri Shailender Srivastava, Sr. DR

Date of Hearing	04.04.2025
Date of Pronouncement	04.04.2025

ORDER

PER BRAJESH KUMAR SINGH, AM,

This appeal filed by the assessee is directed against the ex-parte order dated 15.12.2023 of National Faceless Appeal Centre, Delhi, relating to Assessment Year 2012-13 arising out of order u/s 144 of the Income Tax Act, 1961 (hereinafter referred to 'the Act') dated 06.12.2019 passed by the Income Tax Officer, Ward-2(1)(2), Agra.

2. Brief facts of the case: The assessee is an individual and sold a property situated at Agra. In this case the AO received information that the assessee had sold an immovable property at Agra for consideration of Rs.32,00,000/-, which had a market value under Section 50C amounting to Rs.39,11,000/- during the relevant year. The Assessing Officer noted that the assessee had not filed a return for the year under consideration,

and it was also noted that the long-term capital gains from this transaction had not been declared for taxation. The assessment in this case was completed u/s 144 of the Act, wherein, the Assessing Officer denied the exemption u/s 54 of the Act.

3. Aggrieved with the said order, the assessee filed an appeal before the Ld. CIT(A). The Ld. CIT(A) decided the appeal ex-parte and confirmed the addition made by the Assessing Officer.

4. Aggrieved with the said order, the assessee is in appeal before us.

5. The ld. Counsel for the assessee, during the hearing before us submitted that the Ld. CIT(A) dismissed the appeal ex-parte, and requested that the matter may be set-aside to the file of the Ld. CIT(A). The Ld. Counsel for the assessee further submitted that the assessee had purchased a residential property against the said sale of property situated at Agra and the assessee is liable for deduction u/s 54 of the Act, which was denied by the Assessing Officer.

6. The Ld. DR supported the orders of the authorities below.

7. Having heard both the parties, we are of the considered view that in the interest of justice, one more opportunity be given to the assessee to represent her case effectively before the ld. CIT(A). We, therefore, set-aside the order of the ld. CIT(A) and restore the matter to his file to pass an order afresh after giving a reasonable opportunity of being heard to the assessee. Further, the assessee is also directed to represent her case before the ld. CIT(A) during the appellate proceedings. Accordingly,

grounds of appeal raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open court on 4th April, 2025.

Sd/-
[SUNIL KUMAR SINGH]
JUDICIAL MEMBER

Dated 04.04.2025.

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,