

**IN THE INCOME TAX APPELLATE TRIBUNAL
AGRA BENCH: AGRA
BEFORE
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.150/AGR/2025
(ASSESSMENT YEAR: 2014-15)

D L Infratech Pvt. Ltd., 21, Kunj Gali, Etawah-206001, Uttar Pradesh. PAN-AAECD2901L	Vs.	Income Tax Officer, Ward-2(2)(5), Uttar Pradesh.
(Appellant)		(Respondent)

Assessee by	Shri Anurag Sinha, Adv.
Department by	Shri Shailendra Srivastava, Sr. DR
Date of Hearing	22/05/2025
Date of Pronouncement	29/05/2025

ORDER

PER MANISH AGARWAL, AM:

This is an appeal filed by the assessee against the order of the ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A) in short] in Appeal No. NFAC/2013-14/10120569 dated 22.01.2025 passed u/s 250 of the Income Tax Act, 1961 (the Act, in short) for Assessment Year 2014-15.

2. At the outset, from the perusal of the orders of Ld. CIT(A), it is seen that the Ld. CIT(A) has passed the impugned orders *ex-parte* without providing sufficient opportunities of being heard to the assessee, thereby confirming the additions made by the AO. The

assessee in ground of appeal No.2 has challenged the orders of CIT(A) for not providing reasonable opportunities of being heard.

3. The Ld. CIT-DR supported the orders of the lower authorities.

4. We have considered the facts of the case and perusal of the order of Ld. CIT(A) clearly shows that the Ld. CIT(A) has provided opportunities and the assessee did not submit any written submission/reply. In this background that the CIT(A) proceeded to disposed off this appeal filed by the assessee by confirming the additions made by the AO in the assessment orders. It is true that assessee did not comply with the notices issued by the CIT(A) and did not file the requisite details/documents in support of the claim made in grounds of appeal.

5. Under these facts and circumstances and in the interest of justice, one more opportunity is provided to the assessee for making representation before the CIT(A). Accordingly, this appeal is restored to the file of the Ld. CIT(A) for fresh adjudication on merits in accordance with law after giving one more opportunities to the assessee. The assessee is also directed to participate in the appellate proceedings before the Ld. CIT(A).

6. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 29.05.2025.

Sd/-
(SUNIL KUMAR SINGH)
JUDICIAL MEMBER

Sd/-
(MANISH AGARWAL)
ACCOUNTANT MEMBER

Dated: 29.05.2025

PK/Sr. Ps

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR