

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

**BEFORE  
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER  
AND  
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.159/AGR/2025  
(ASSESSMENT YEAR: 2020-21)

Uppnivesh Kumar, S/o Shri Rajkuar, Ward No.15, Fatehpur Road, Near Green View Hotel, Shivpuri-473551, Madhya Pradesh. PAN-BCVPK1357G	Vs.	Income Tax Officer, Ashok Nagar.
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Shri Navin Gargh, 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 Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A) in short] in Appeal No. NFAC/2019-20/10203968 dated 08.12.2023 passed u/s 250 of the Income Tax Act, 1961 (the Act, in short) for Assessment Year 2020-21.

2. At the outset, it is seen that the appeal of the assessee is dismissed by the Ld. CIT(A) for non-prosecution. It is claimed by assessee that the Ld. CIT(A) has issued notices which were not received and they were uploaded the portal of the Department, however, the assessee was not aware of the proceedings as he is an agriculturist and is not well versed with information technology, therefore, the compliance could not be made either before the AO or before the CIT(A). He thus prayed that the matter may be sent back to the file of the AO for fresh adjudication.

3. Per contra, the Ld. Sr. DR has not objected to the request of the assessee.

4. After considering the arguments, we find that in the instant case, the assessee being not much "Educated" is grossly unaware of technologically of newly High-Tech "E- Proceedings" including "Faceless Proceedings" and E-mails-working on Portal of computers, so assessee was not well conversant from income tax proceedings, therefore, due compliance could not be made before the lower authorities. Under these circumstances, in the interest of justice, one more opportunities is given to the assessee and the matter is remitted back to the file of the AO with direction to decide the issue *denovo* afresh after providing reasonable opportunity of being heard to the assessee. The assessee is also directed to participate in proceedings before the AO. With these directions, the grounds of assessee are allowed for statistical purposes.

5. In the result, appeal of the assessee stands partly allowed.  
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