

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

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

ITA No. 141/Agr/2025
Assessment Year: 2017-18

Mr. Praveen Kumar Katiyar, 23-24, Satanpur Mandi, Gunjan Vihar, Fatehgarh, Farrukhabad- 209601 (UP).	Vs.	ACIT, Circle 4(2)(1), Farrukhabad.
PAN : AATPK4852H		
(Appellant)		(Respondent)

Assessee by	Sh. Nitin Goyal, Advocate & Sh. Amit Goyal, Advocate
Department by	Sh. Shailendra Srivastava, Sr. DR

Date of hearing	22.05.2025
Date of pronouncement	16.06.2025

ORDER

PER : SUNIL KUMAR SINGH, JUDICIAL MEMBER:

This appeal has been preferred by assessee against the impugned order dated 10.10.2023 passed in Appeal No. CIT (A) Aligarh/10450/2019-20 by the Ld. Commissioner of Income-tax (Appeals), NFAC, Delhi u/s. 250 of the Income-tax Act, 1961 (hereinafter referred to as "the Act") for the assessment year 2017-18, wherein the Id. CIT(Appeals) has dismissed first appeal of the assessee.

2. At the very outset, learned representative for the assessee has submitted that this appeal was filed on 13.03.2025 against the impugned

order dated 10.10.2023 by a delay of 459 days. Ld. AR has drawn the attention of the Tribunal towards assessee's delay condonation application and submitted that the notices and the impugned order passed by the Id. CIT(Appeals) were sent on wrong e-mail address and the same were never served either physically upon the assessee or through the email of the assessee despite the address and email ID of the assessee was properly mentioned in Form-35. Hence, the appellant/assessee was not aware of passing the impugned order. It was only on 7th March, 2025, when a notice for penalty u/s. 271AAC(1) dated 27.02.2025 was received by appellant/assessee physically, he came to know about passing of the ex parte impugned order and took immediate steps to file the appeal. The appellant/assessee has also filed an affidavit in support of these facts mentioned in the delay condonation application. Keeping in view the un-controverted facts deposed in the affidavit, there seems sufficient cause to condone the delay. The said delay is accordingly condoned.

3. Learned AR has further submitted that for want of proper opportunities, the assessee could not file his submissions before the Id. CIT(Appeals), who was also not justified in dismissing assessee's appeal merely by endorsing the assessment order simpliciter. Prayed to set

aside the impugned order and to provide opportunity of hearing before Ld. CIT(Appeals).

4. Learned DR, on the other hand, has submitted that the assessee was provided sufficient opportunity of hearing by learned CIT(Appeals) on various occasions, but for no avail. Learned DR has supported the impugned order.

5. It transpires from the perusal of record that the assessee failed to respond to the notices issued by the first appellate authority on 23.01.2021, 25.08.2021 and 27.09.2023. Such an irresponsive conduct of the assessee cannot be appreciated. However, in the interest of justice and fair play, we deem it just and appropriate to afford last opportunity to the assessee and remit the matter back to the file of learned CIT(Appeals) for adjudication of the matter afresh on merits. We order accordingly. We further direct the assessee to be diligent and cooperative in attending the hearings and making submissions before the learned CIT(Appeals) for the expeditious and effective disposal. Assessee shall refrain from seeking any adjournment but for compelling and unavoidable reasons. Needless to say that learned CIT(Appeals) shall ensure the observance of the principles of natural justice. The appeal is liable to be allowed accordingly.

6. In the result, the appeal is allowed for statistical purposes. The impugned order dated 10.10.2023 is set aside.

Order pronounced in the open court on 16.06.2025.

**Sd/-
(MANISH AGARWAL)
ACCOUNTANT MEMBER**

**Sd/-
(SUNIL KUMAR SINGH)
JUDICIAL MEMBER**

Dated: 16.06.2025

*aks/-

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra