

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

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

ITA No.13/AGR/2025
(ASSESSMENT YEAR: 2018-19)

Anshu Garg, 34, Mayur Vihar, Dholi Piyau, Mathura-281001 (U.P.) PAN-ABDPG8739J	Vs.	Income Tax Officer, 1(3)(1), Mathura-281004 (U.P.).
(Appellant)		(Respondent)

Assessee by	
Department by	Shri Shailendra Srivastava. Sr. DR
Date of Hearing	20/05/2025
Date of Pronouncement	24/06/2025

ORDER

PER MANISH AGARWAL, AM:

This appeal is filed by the assessee against the order of the Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [ld. CIT(A) in short] in Appeal No. NFAC/2017-18 dated 27.11.2024 passed u/s 250 of the Income Tax Act, 1961 ('the Act' in short) for Assessment Year 2018-19.

2. During the course of hearing, the Ld. AR of the assessee filed an adjournment application wherein it is requested that the counsel

was busy in hearing before the Hon'ble 'C' Bench of ITAT, Mumbai, therefore, could not attend the hearing. It is further requested that in case the request for adjournment is not accepted, written submissions filed along with Paper Book on 06.05.2025 may please be considered and the appeal be decided on the basis of the same.

3. Since, the adjournment application of the assessee is rejected, we proceed to decide the appeal on the basis of the written submission filed by the assessee after hearing the Departmental Representative.

4. In the instant case, it is seen that the transactions of loan received by the assessee was not properly examined by the AO and CIT(A) has simply reiterated the facts as were narrated by the AO in its assessment order.

5. Heard both the parties. Before us, the Ld. AR of the assessee filed copies of the bank statement and further other relevant documents in support of the claim. The Ld. AR also filed a detailed submission wherein the allegations made by the Assessing Officer and ld. CIT(A) are rebutted. Since these facts were never explained before the lower authorities, therefore, in the larger interest of justice, the matter is remanded back to the file of the AO with the directions to consider the evidences filed by the assessee and decide the issue in accordance with law. The assessee is also directed to cooperate the assessment proceedings before the AO and file all the necessary

evidence to support its claim. When this directions, the appeal of the assessee is partly allowed for statistical purposes.

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

Order pronounced in the open court on 24.06.2025.

Sd/-
(SUNIL KUMAR SINGH)
JUDICIAL MEMBER

Sd-
(MANISH AGARWAL)
ACCOUNTANT MEMBER

Dated: 24.06.2025

PK/Sr. Ps

Copy forwarded to:

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

ASSISTANT REGISTRAR