

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

BEFORE SHRI S.RIFAUR RAHMAN, ACCOUNTANT MEMBER

**ITA No.281/AGR/2025
(Assessment Year: 2016-17)**

Tulsi Ram Singh,
Singhaura Achalpura te Mehona,
Lahar – 477 445 (Madhya Pradesh).

vs.

Income Tax Officer,
Gwalior.

(PAN : CGZPS4882D)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Anant Gupta, CA
REVENUE BY : Shri Anil Kumar, Sr. DR

Date of Hearing : 21.08.2025
Date of Order : 03.09.2025

ORDER

1. The assessee has filed appeal against the order of the Learned ADDL/JCIT (A)-1, Vadodara ["Ld. JCIT(A)", for short] dated 25.03.2025 for the Assessment Year 2016-17.
2. At the time of hearing, ld. AR of the assessee brought to my notice that the assessment was completed under section 144 of the Income-tax Act, 1961 (for short 'the Act') due to non-compliance from the assessee side. Based on the information available with the AO, the assessment was completed u/s 144 of the Act. Further he submitted that assessee has filed detailed submissions before the ld. CIT (A)-1, Vadodara. He brought to my notice page 11 of the impugned order and submitted that ld. CIT (A) also served the notices through the email address which the AO also sent all the notices for assessment proceedings. Since the assessee was not in receipt of

the above notices, assessee could not comply to the notices. Ld. CIT (A) dismissed the appeal of the assessee based on the information available on record. He brought to my notice Ground No.2 raised by the assessee wherein assessee has submitted the detailed submissions along with its annexures and filed the same on 21.03.2025 in response to the specific notice dated 10.03.2025. He submitted that ld. CIT (A) has not considered the abovesaid details and dismissed the appeal of the assessee. He prayed that the case of the assessee may be remitted back to the AO.

3. On the other hand, ld. DR of the Revenue submitted that no compliance was made by the assessee before the lower authorities.
4. Considered the rival submissions and perused the material on record. Upon careful consideration, I am of the considered view that in the interest of justice, the matter requires denovo assessment after considering the facts on record. Therefore, I remit back the issues to the file of the Assessing Officer with the directions to decide the same afresh, after giving adequate opportunity of being heard to the assessee, for which Ld. DR has no objection. Assessee is directed to fully cooperate with the AO during the proceedings. I hold and direct accordingly.
5. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on this 3rd day of September, 2025.

Sd/-
(S.RIFAUR RAHMAN)
ACCOUNTANT MEMBER

Dated: 03.09.2025
TS

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI