

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

(Through Physical/Virtual Hearing)

BEFORE, SHRI M. BALAGANESH, ACCOUNTANT MEMBER

ITA No. 193/AGR/2025
(Assessment Year: 2012-13)

Diwakar Gupta, G-5, Trans Yamuna Colony, Phase-II, Agra, Uttar Pradesh-282006 (Appellant)	Vs.	Income Tax Officer- 2(1)(1), Income Tax Officer, Sanjay Place, Agra, Uttar Pradesh- 282002 (Respondent)
		PAN: AXQPG2230H

Assessee by :	Shri Nitin Goyal, Adv. & Shri Amit Goyal, Adv.
Revenue by:	Shri Anil Kumar, Sr. DR
Date of Hearing	18/08/2025
Date of pronouncement	03/09/2025

ORDER

1. The appeal in ITA No.193/AGR/2025 for AY 2012-13, arises out of the Id. National Faceless Appeal Centre, Delhi [hereinafter referred to as 'Id. CIT(A)', in short] in Appeal No.CIT(Appeal)-2, Agra/10362/2019-20 dated 06.02.2025 against the order of assessment passed u/s 147 r.w.s.144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 02.12.2019 by the Income Tax Officer, Ward-2(1)(1), Agra, (hereinafter referred to as 'Id. AO').

2. I find both the assessment order as well as the appellate orders were passed exparte without the presence of the assessee. The addition made is on account of cash deposits made in the sum of Rs 11,51,565/-. Since both the orders of the lower authorities are exparte, in the interest of justice and fairplay, I deem it fit and appropriate to restore this appeal to file of Id AO for de novo adjudication qua the issue in dispute before me, in accordance with law. Needless to mention the assessee be given reasonable opportunity of being heard. The assessee is directed to cooperate with Id AO for expeditious disposal of the set aside assessment proceedings by not taking unwarranted adjournments. Hence, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open court on 03/09/2025.

Sd/-

**(M. BALAGANESH)
ACCOUNTANT MEMBER**

Dated: 03/09/2025

Shikhar/A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi