

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

**(Through Physical/Virtual Hearing)**

**BEFORE, SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

ITA No. 197/AGR/2025  
(Assessment Year: 2016-17)

Himanshu Mittal, 145, Jain Nagar Khera Firozabad, Uttar Pradesh-283203	Vs.	Income Tax Officer, Ward-2(2)(2), Aaykar Bhawan, Firozabad, Uttar Pradesh-283203
(Appellant)		(Respondent)
<b>PAN: CZJPM6917L</b>		

Assessee by :	Shri Anurag Sinha, 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.197/AGR/2025 for AY 2016-17, arises out of the Id. National Faceless Appeal Centre, Delhi [hereinafter referred to as 'Id. CIT(A)', in short] in Appeal No.NFAC/2015-16/10132204 dated 24.03.2025 against the order of assessment passed u/s 147 r.w.s. 144B of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 28.03.2022 by the National Faceless Assessment Centre, Delhi, (hereinafter referred to as 'Id. AO').
2. Though the assessee has raised several grounds of appeal before us, the most crucial ground to be adjudicated therein is as to whether the Learned

CITA was justified in disposing of the appeal ex parte in the facts and circumstances of the instant case.

3. I have heard the rival submissions and perused the materials available on record. On perusal of the order of the Id NFAC, I find that the Id NFAC had decided the issue ex parte without securing the presence of the assessee. Hence, in the interest of justice and fairplay, I deem it fit and appropriate to restore this appeal to file of Id NFAC for de novo adjudication in accordance with law. Needless to mention the assessee be given reasonable opportunity of being heard. The assessee is directed to cooperate with Id NFAC for expeditious disposal of the appeal by not taking unwarranted adjournments. Hence, the grounds raised by the assessee are allowed for statistical purposes.

4. 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

*Shekhar*/A K Keot

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

ASSISTANT REGISTRAR  
ITAT, New Delhi