

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

(Through Physical/Virtual Hearing)

BEFORE, SHRI M. BALAGANESH, ACCOUNTANT MEMBER

ITA No. 181/AGR/2025
(Assessment Year: 2017-18)

Mohammad Khan @Mohd. Ibrahim Khan, 4/321 M Ibrahim Khan, Zohra Bagh, New Abadi, Ahmad Nagar, Aligarh Uttar Pradesh-202002	Vs.	The Income Tax Officer, Ward-4(1)(2), Aligarh, Uttar Pradesh
(Appellant)		(Respondent)
PAN: AVYPK2504N		

Assessee by :	Shri Devinder Pal, 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.181/AGR/2025 for AY 2017-18, arises out of the Id. National Faceless Appeal Centre, Delhi [hereinafter referred to as 'Id. CIT(A)', in short] in Appeal No.CIT(Appeal), Aligarh/10545/2019-20 dated 22.06.2023 against the order of assessment passed u/s 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 13.12.2019 by the Income Tax Officer, Ward-4(1)(2), Aligarh, (hereinafter referred to as 'Id. AO').

2. At the outset, I find that there is a delay in filing of appeal by the assessee by 590 days before me. Considering the reason adduced in the condonation petition, I am inclined to condone the delay and admit the appeal of the assessee for adjudication.

3. I find both the assessment order as well as the appellate orders were passed ex parte without the presence of the assessee. The addition made is on account of cash deposits made during the demonetization period. Since both the orders of the lower authorities are ex parte, 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.

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, AGRA