

**IN THE INCOME TAX APPELLATE TRIBUNAL
AGRABENCH 'DB': AGRA.**

**BEFORE SHRIS.RIFAUR RAHMAN, ACCOUNTANT MEMBER
and
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

**ITA No.397/AGR/2025
(Assessment Year: 2007-08)**

**ITA No.398/AGR/2025
(Assessment Year: 2008-09)**

Pradeep Shivhare,
Prop. Astha Oil Industries,
M – 40, Gandhi Nagar,
Gwalior – 477 117 (Madhya Pradesh).

vs.

ACIT, Circle 3,
Gwalior.

(PAN : AZSPS6091G)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Rajendra Sharma, Advocate
REVENUE BY : Shri Arun Kumar Yadav, CITDR

Date of Hearing : 15.10.2025

Date of Order : 28.10.2025

ORDER

PER S. RIFAUR RAHMAN, AM :

1. These appeals are filed by the assessee against the order of the learned Commissioner of Income-tax (Appeals)/National Faceless Appeal Centre (NFAC), Delhi [for short 'ld. CIT (A)] dated 09.06.2025 for Assessment Years 2007-08 & 2008-09.

2. At the time of hearing, ld. AR for the assessee brought to our notice that the ld. CIT (A) decided the issue against the assessee by observing that assessee has not pursued the appeals despite being granted several opportunities and the details are given in the first appellate order and by relying on several decisions, he dismissed the appeal in limine. He submitted that ld. CIT (A) has not decided the issue on merit and prayed that this issue may be remitted back to the ld. CIT(A) with the prayer to give an opportunity of being heard to the assessee. He submitted that there are reasons for assessee for not appearing before the first appellate authority.
3. On the other hand, ld. DR for the Revenue objected to the submissions of the ld. counsel for the assessee and submitted that assessee has not utilized several opportunities granted by ld. CIT (A).
4. Considered the rival submissions and material placed on record. We observe that the addition was sustained by the ld. CIT (A) simply relying on the order of the AO ex-parte. In our considered view and in the interest of justice, we are of the opinion that assessee should be given one more opportunity of being heard on merit. Therefore, we restore the matter to the file of ld. CIT (A) and direct to decide the issue on merit as

per law, after giving adequate opportunity of being heard to the assessee.

We also direct assessee to make proper submissions and appear before the Id.CIT (A) on the date of hearing and cooperate with the tax authorities. Accordingly, the appeals filed by the assessee are allowed for statistical purposes.

5. In the result, the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the open court on this 28th day of October, 2025.

**Sd/-
(SUNIL KUMAR SINGH)
JUDICIAL MEMBER**

**sd/-
(S.RIFAUR RAHMAN)
ACCOUNTANT MEMBER**

**Dated: 28.10.2025
TS**

Copy forwarded to:

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

**ASSISTANT REGISTRAR
ITAT, NEW DELHI**