

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

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

**ITA No.382/AGR/2025  
(Assessment Year: 2018-19)**

Mohd. Nadeem Qureshi,  
HN – 56/1, Out Sade, Orcha Gate,  
Jhansi – 284 002 (Uttar Pradesh).

vs.

ITO, Ward (2)(3)(5),  
Jhansi.

**(PAN : AARPQ3548E)**

**(APPELLANT)**

**(RESPONDENT)**

ASSESSEE BY : Ms. Prarthana Jalan, CA

REVENUE BY : Shri Shailendra Srivastava, Sr. DR

Date of Hearing : 14.10.2025

Date of Order : 28.10.2025

**ORDER**

**PER S. RIFAUR RAHMAN, ACCOUNTANT MEMBER :**

1. The assessee has filed appeal against the order of the Learned Commissioner of Income-tax (Appeals)/National Faceless Appeal Centre (NFAC), Delhi ["Ld. CIT(A)", for short] dated 27.05.2025 for the Assessment Year 2018-19.
2. At the outset, it was submitted by the ld. AR for the assessee that Assessing Officer has passed the assessment order under section 147 r.w.s. 144 of the Income-tax Act, 1961 (for short 'the Act') without giving proper opportunity to the assessee and Ld. CIT(A) affirmed the

action of the AO. Accordingly, he prayed that the matter may be restored back to the Assessing Officer to decide afresh. Ld. DR relied upon the order of the authorities below.

3. Considered the rival submissions and perused the material on record. Upon careful consideration, we are of the considered view that in the interest of justice, the matter requires denovo assessment. Therefore, we remit back the issues to the file of the Assessing Officer with the direction 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. We hold and direct accordingly.
4. In the result, the appeal filed by the assessee is allowed for statistical purposes.

**Order pronounced in the open court on this 28<sup>th</sup> 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