

**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.375/AGR/2025  
(Assessment Year: 2016-17)**

LD Sarvodaya Hospital Private Limited,  
G – 11, Kamla Nagar,  
Agra – 282 005 (Uttar Pradesh).

vs.

ITO 2(1)(1),  
Agra.

**(PAN : AACCL7961N)**

**(APPELLANT)**

**(RESPONDENT)**

ASSESSEE BY : None

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 14.10.2024 for the Assessment Year 2016-17.
2. None appeared on behalf of the assessee. We are proceeding to decide the appeal with the assistance of the ld. DR of the Revenue.
3. At the time of hearing, it is observed that there is a delay of 208 days in filing the appeal before the Tribunal on the ground that the Managing

Director of the assessee company was suffering from ill health during the relevant period was under medical treatment and due to this, the appeal could not be filed within the prescribed time limit. It is also mentioned in the condonation application that the delay is neither intentional nor deliberate and accordingly requested to condone the delay.

4. On the other hand, ld. DR of the Revenue objected to the same and submitted that the delay should not be condoned.
5. Considered the rival submissions and the application for condonation of delay. After going through the application for condonation of delay, we observe that there was a reasonable cause in filing the appeal belatedly and accordingly, we are inclined to condone the delay.
6. Further at the time of hearing , we observe that Assessing Officer has passed the assessment order under section 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. Ld. DR relied upon the order of the authorities below.
7. Considered the submissions of the ld. DR of the Revenue 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.

8. 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**