

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

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

**ITA No.374/AGR/2025
(Assessment Year: 2016-17)**

Jitendra Basrani,
A – 774, Kamla Nagar,
Agra – 282 005 (Uttar Pradesh).
(PAN : AJRPB9552A)
(APPELLANT)

vs.

ITO, Ward 2(1)(1),
Agra.

(RESPONDENT)

ASSESSEE BY : Shri Alok Sursiya, CA
REVENUE BY : Shri Shailendra Srivastava, Sr. DR

Date of Hearing : 13.10.2025
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 31.05.2025 for the Assessment Year 2016-17.
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 appeal despite being granted several opportunities and the details are given in the first appellate order by relying on several decisions and 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 Id. 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, Id. DR for the Revenue objected to the submissions of the Id. counsel for the assessee and submitted that assessee has not utilised several opportunities granted by Id. CIT (A).
4. Considered the rival submissions and material placed on record. We observe that the addition was sustained by the Id. CIT (A) relying on the order of Assessing Officer ex-parte. Therefore, in the interest of justice, we direct Id. CIT (A) to give an opportunity of being heard to the assessee and decide the issue on merit as per law. 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 appeal filed by the assessee is allowed for statistical purposes.
5. In the result, the appeal filed by the assessee is 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