

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

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

**ITA No.410/AGR/2025
(Assessment Year: 2018-19)**

Badan Singh,
Gulab Pura, Sikatara,
Shamshabad,
Agra – 283 125 (Uttar Pradesh).

vs.

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

(PAN :ETIPS2064D)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Anurag Sinha, Advocate
REVENUE BY : Shri Arun Kumar Yadav, DR

Date of Hearing : 16.10.2025
Date of Order : 30.10.2025

ORDER

PER S. RIFAUR RAHMAN, AM :

1. This appeal is 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 23.06.2025 for Assessment Year 2018-19.
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 and by relying on several decisions, he dismissed the appeal in limine. He also submitted that AO has also passed the assessment order ex-parte,

hence he prayed that this issue may be remitted back to the file of AO 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 assessment order was passed ex-parte and the ld. CIT (A) also passed the appellate order 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 AO and direct the AO 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 AO 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 30th day of October, 2025.

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

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

**Dated:30.10.2025
TS**