

**INCOME TAX APPELLATE TRIBUNAL
AGRA BENCH "SMC": AGRA
BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER
(Through virtual hearing)**

**ITA No. 223/AGR/2025
(Assessment Year: 2010-11)**

Arvind Kumar, C/O. J. N. Goyal & Company, C-162, Ranjeet Nagar, Bharatpur, Rajasthan	Vs.	ITO, Ward-4(3)(4), Hathras
(Appellant)		(Respondent)
PAN: AIFPK4534L		

Assessee by :	Shri Rajiv Goyal, Adv
Revenue by:	Shri Anil Kumar, Sr. DR
Date of Hearing	16/09/2025
Date of pronouncement	19/11/2025

ORDER

1. The appeal in ITA No. 223/AGR/2025 for AY 2010-11, arises out of the order of the National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'Id. JCIT(A)', in short] dated 11.04.2025 against the order of assessment passed u/s 147/143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 27.12.2017 by the Assessing Officer, ITO, Ward-3(5), Mathura Road, Hathras (hereinafter referred to as 'Id. AO').
2. The main grievance of the assessee in this appeal is as to whether the learned CITA was justified in dismissing the rectification application preferred by him before the learned CITA in the manner known to law in the facts and circumstances of the instant case.
3. I have heard the rival submissions and perused the materials available on record. The assessee is primarily engaged in agricultural activities and a

farmer by profession. The assessee also operates a cold storage facility in the potato belt region providing essential storage support to fellow farmers in the locality. The assessee is not conversant with the technology and accordingly faced significant difficulty in comprehending the intricate provisions of the Income Tax Act and its associated digital procedures which eventually led to have no access to the income tax portal and respond to the electronic communications and comply with the online formalities during the course of appellate proceedings. The assessment order was framed under section 143(3) read with section 147 of the Act on 27-12-2017 determining the total income of the assessee at Rs. 48,64,117/- as against the returned income of Rs. 1,93,040/-. The addition made represent credits in the bank accounts of the assessee. Since the assessee could not respond to the statutory notices issued by the Learned CITA, in view of the reason aforesaid, the Learned CITA disposed of the appeal ex parte without adjudicating the matter on merits by dismissing the appeal of the assessee. Subsequently, the assessee submitted a rectification application for recall of the ex parte order and seeking a fair opportunity of hearing before the Learned CITA. The Learned CITA disposed of the rectification application by passing an order under section 154 read with section 250 of the Act dated 11-04-2025 by stating that the rectification application dated 14-01-2024 is not pending in the portal of the assessee and accordingly rejected the rectification application. The Learned AR rightly brought to our knowledge that if the rectification application dated 14-01-2024 per se is not pending in the portal, then there was no reason for the Learned CITA to even dispose of the said rectification application vide order under section 154 read with section 250 of the Act dated 11-04-2025. He also placed on record the evidence proving the fact that rectification application is seen in the portal. In these circumstances, I deem it fit and appropriate to restore the entire appeal to the file of the Learned CITA for de novo adjudication of the entire disputes arising out of the assessment in accordance

with law. Needless to mention that the assessee be given reasonable opportunity of being heard. The assessee is given liberty to furnish additional evidences, if any, and also raise additional grounds, if any, in support of his contentions. With these observations, the grounds raised by the assessee are allowed for statistical purposes.

4. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 19/11/2025.

-Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated: 19/11/2025
A K Keot

Copy forwarded to

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi