

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

ITA No. 242/AGR/2025
(Assessment Year: 2017-18)

Naresh Kumar Bhargava, M/s. Bhargava Building Material, 23, Adarsh Colony, Guna-473 001, MP (Appellant)	Vs.	ITO, Guna, Distt. Guna (MP) (Respondent)
PAN: BDDPB5665D		

Assessee by :	None
Revenue by:	Shri Anil Kumar, Sr. DR
Date of Hearing	15/09/2025
Date of pronouncement	19/11/2025

ORDER

1. The appeal in ITA No. 242/AGR/2025 for AY 2017-18, arises out of the order of the National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'Id. NFAC', in short] dated 11.03.2025 against the order of assessment passed u/s 147 r.w.s. 144B of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 09.03.2022 by the Assessing Officer, NFAC (hereinafter referred to as 'Id. AO').

2. None appeared on behalf of the assessee. I have heard the learned DR and perused the materials available on record. On perusal of the order of the learned NFAC, I find that the learned NFAC had decided the issue ex parte without adjudicating the issue on merits giving its independent finding. Further the learned NFAC had also not condoned the delay in filing of appeal before it by 161 days by the assessee. On perusal of the order of the learned NFAC, I find that the assessee was prevented from sufficient cause from not preferring appeal before the learned NFAC in time. Hence, in the interest of substantial

justice and fairplay, I deem it fit and appropriate to restore this appeal to file of learned NFAC to first condone the delay, admit the appeal for adjudication and dispose of the appeal de novo in accordance with law. Needless to mention the assessee be given reasonable opportunity of being heard. The assessee is directed to cooperate with learned NFAC in his own interest for expeditious disposal of the appeal by not taking unwarranted adjournments. The assessee is given liberty to raise additional grounds, if any, and additional evidences, if any, in support of his contentions. With these observations, the grounds raised by the assessee are allowed for statistical purposes.

3. 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