

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

**BEFORE SHRIS.RIFAUR RAHMAN, ACCOUNTANT MEMBER**

**ITA No.482/AGR/2025  
(Assessment Year: 2017-18)**

Shashank Jain,  
303, Vincon Plaza,  
Shinde Ki Chhawani, Lashkar,  
Gwalior – 474 009 (Madhya Pradesh).

vs.

ITO, Ward 1(1),  
Gwalior.

**(PAN : AMQPJ0747B)**

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : None

REVENUE BY : Shri Shailender Shrivastava, Sr. DR

Date of Hearing : 17.12.2025

Date of Order : 17.12.2025

**ORDER**

1. This appeal is filed by the assessee against the order of Id. Commissioner of Income-tax (Appeals)/National Faceless Appeal Centre (NFAC), Delhi dated 21.08.2025 for Assessment Year 2017-18.
2. None appeared on behalf of the assessee. I proceeded to adjudicate the issue with the assistance of Id. DR of the Revenue.
3. At the time of hearing, it was observed that that the Id. 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 dismissed the appeal. It is observed that Id. CIT

(A) has not decided the issue on merit and affirmed the order of the Assessing Officer who has also passed the order ex-parte. Ld. DR of the Revenue relied on the orders of the lower authorities.

4. I have considered the submissions of the ld. DR of the Revenue and perused the material on record. Upon careful consideration, I am of the considered view that in the interest of justice, the matter requires denovo assessment. Therefore, I remit back the issues to the file of the Assessing Officer with the directions 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. I hold and direct accordingly.
5. In the result, the appeal filed by the assessee is allowed for statistical purposes.

**Order pronounced in the open court on this 17<sup>th</sup> day of December, 2025  
after the conclusion of the hearing.**

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

**Dated: 29.12.2025  
TS**

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR  
ITAT, NEW DELHI