

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

BEFORE SHRIS.RIFAUR RAHMAN, ACCOUNTANT MEMBER

**ITA No.483/AGR/2025
(Assessment Year: 2017-18)**

Ramesh Chand Sharma,
Near Moti Ramani, Gendewali Sadak,
Lashkar,
Gwalior – 474 001 (Madhya Pradesh).

vs.

ITO, Ward 1(2),
Gwalior.

(PAN : AGFPS9245N)

(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 26.12.2024 for Assessment Year 2017-18.
2. At the time of filing of appeal, the Registry has pointed out a defect that appeal is time barred by 607 days. In response thereof, the Assessee has filed an application seeking condonation of delay in filing of the appeal on the ground that the order passed by the Id. CIT (A) was never communicated by the assessee's consultant nor he was informed about the passing of the order within the period of limitation for filing an appeal before this Tribunal. It

was further submitted that the assessee was not regularly checking the registered email address and did not receive any information, intimation or message from the Income Tax Department on his registered email or registered mobile number regarding the said order. It was submitted that the delay in filing the appeal has thus occurred due to bona fide reasons beyond the control of the assessee and not on account of any deliberate, negligent or mala fide act. In this regard, assessee has submitted an affidavit in support. Accordingly, it was prayed that the delay in filing the appeal be condoned.

3. I have heard ld. DR of the Revenue and perused the application for condonation of delay. In my considered opinion, there was a reasonable cause for the delay in filing the appeal. Therefore, I condone the delay in filing the appeal before the Tribunal.
4. None appeared on behalf of the assessee. I proceeded to adjudicate the issue with the assistance of ld. DR of the Revenue.
5. At the time of hearing, it was observed that 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 dismissed the appeal. It is observed that ld. 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 u/s 144 of the

Income-tax Act, 1961. Ld. DR of the Revenue relied on the orders of the lower authorities.

6. 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.
7. In the result, the appeal filed by the assessee is allowed for statistical purposes.

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

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

Dated: 29.12.2025

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Copy forwarded to:

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

**ASSISTANT REGISTRAR
ITAT, NEW DELHI**