

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

BEFORE SHRIS.RIFAUR RAHMAN, ACCOUNTANT MEMBER

**ITA No.491/AGR/2025
(Assessment Year: 2012-13)**

Brajesh Kumar Ahirwar,
Blue Dart, H.No.111/112, Lahargird,
Jhansi – 284 003 (Uttar Pradesh).

vs. ITO, Ward 2(3)(1),
Jhansi.

(PAN : AWKPA7673D)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : None

REVENUE BY : Shri Shailender Shrivastava, Sr. DR

Date of Hearing : 18.12.2025

Date of Order : 18.12.2025

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 21.11.2025 for Assessment Year 2012-13.
2. At the time of filing of appeal, the Registry has pointed out a defect that appeal is time barred by 270 days. In response thereof, the Assessee has filed an application seeking condonation of delay in filing of the appeal on the ground that the assessee is a small farmer and also carries on a small kirana business from his residence and being unaware of the legal recourse and due to lack of proper professional guidance, the assessee could not prefer the appeal within the prescribed time. It was submitted in the application that the

delay in filing the appeal was neither deliberate nor intentional but occurred due to circumstances beyond the control of the assessee. 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 144/147 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 18th 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**