

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

BEFORE SHRIS.RIFAUR RAHMAN, ACCOUNTANT MEMBER

**ITA No.493/AGR/2025
(Assessment Year: 2021-22)**

Shailesh Chandra Shukla,
192-C, Friends Colony,
Etawah – 206 001 (Uttar Pradesh).

vs.

ITO, Ward 2(2)(5),
Etawah.

(PAN : AHWPS1502Q)

(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 14.08.2025 for Assessment Year 2021-22.
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 ex-parte and affirmed the order of the Assessing

Officer who has also passed the order ex-parte u/s 143(3)/144 of the Income-tax Act, 1961. 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 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