

**INCOME TAX APPELLATE TRIBUNAL
AGRA BENCH "SMC": AGRA
BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

**ITA No. 576/AGR/2025
(Assessment Year: 2017-18)**

Manoj Agarwal, 3-B/19, Rati Talai, Banswara, Rajasthan	Vs.	Income Tax Officer, Ward-4(3)(3), Kasganj
(Appellant)		(Respondent)
PAN: AFSPA3819E		

Assessee by :	Shri Rajendra Sharma, Adv Shri Manuj Sharma, Adv
Revenue by:	Shri anil Kumar, Sr. DR
Date of Hearing	22/01/2026
Date of pronouncement	23/01/2026

ORDER

1. The appeal in ITA No. 576/AGR/2025 for AY 2017-18, arises out of the order of the ADD/JCIT(A)-1, Chennai [hereinafter referred to as 'ld. JCIT(A)', in short] dated 21.10.2025 against the order of assessment passed u/s 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 24.12.2019 by the Assessing Officer, ITO, Ward-4(3)(3), Kasganj (hereinafter referred to as 'ld. AO').

2. At the outset, I find that the ld JCIT(A) had not condoned the delay in filing of appeal by the assessee before him. Considering the reasons adduced in the condonation petition, I find that the assessee was prevented from sufficient cause in not filing the appeal in time before the ld JCIT(A). Hence I direct the ld JCIT(A) to condone the delay , admit the appeal of the assessee for adjudication and decide the issues in dispute afresh in accordance with law on merits. Needless to mention that the

assessee be given reasonable opportunity of being heard. The assessee is at liberty to furnish further evidences and additional grounds, if any, in support of his contentions. The assessee is directed to cooperate with Id JCIT(A) for expeditious disposal of the appeal by not taking unwarranted adjournments except due to exceptional or bonafide circumstances. Hence, 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 23/01/2026.

-Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated: 23/01/2026
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi