

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

**ITA No. 535/AGR/2025  
(Assessment Year: 2012-13)**

Dilip Kumar Bansal, 108, New Adarsh Nagar, balkeshwer, Agra	Vs.	Income Tax Officer, Ward-2(1)(1), Agra
(Appellant)		(Respondent)
<b>PAN: AIVPB5536B</b>		

Assessee by :	Shri Manuj Sharma, Adv
Revenue by:	Shri Anil Kumar, Sr. DR
Date of Hearing	21/01/2026
Date of pronouncement	21/01/2026

**ORDER**

1. The appeal in ITA No. 535/AGR/2025 for AY 2012-13, arises out of the order of the Addl/ JACIT(A), Mumbai [hereinafter referred to as 'Id. JCIT(A)', in short] dated 19.09.2025 against the order of assessment passed u/s 144 r.w.s. 147 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 05.11.2019 by the Assessing Officer, ITO, Ward-2(1)(1), Agra (hereinafter referred to as 'Id. AO').

2. I have heard the rival submissions and perused the materials available on record. On perusal of the order of the Id NFAC, I find that the Id NFAC had decided the issue ex parte without adjudicating the issue on merits giving its independent finding. Hence, in the interest of justice and fairplay, I deem it fit and appropriate to restore this appeal to file of Id NFAC for de novo adjudication in accordance with law. 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 NFAC 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 21/01/2026.

**(M. BALAGANESH)**  
**ACCOUNTANT MEMBER**

Dated: 21/01/2026  
A K Keot

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

ASSISTANT REGISTRAR  
ITAT, New Delhi