

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

**ITA No. 521/AGR/2025
(Assessment Year: 2018-19)**

Rakhi Kashyap, 2286/B/7, Motiya Ki Bagichi, Balkeshwar, Agra	Vs.	Income Tax Officer, Ward-2(1)(2), Agra
(Appellant)		(Respondent)
PAN: EVZPK8986F		

Assessee by :	Shri Anil Kumar Sehgal, 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. 521/AGR/2025 for AY 2018-19, arises out of the order of the National Faceless Appeal Centre, Delhi [hereinafter referred to as 'Id. CIT(A)', in short] dated 18.09.2025 against the order of assessment passed u/s 147 r.w.s. 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 16.03.2023 by the Assessing Officer, ITO, Ward-2(1)(2), 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 and records, I find that the Id NFAC had denied the adjournment sought by the assessee and 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.

-Sd/-
(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