

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

**ITA No. 449/AGR/2025
(Assessment Year: 2010-11)**

Sunil Kumar Bansal, 9, Durga Nagar, Firozabad, Firozabad, UP	Vs.	ITO, Ward-2(2)(2), Firozabad
(Appellant)		(Respondent)
PAN: ABBPB8261E		

Assessee by :	Shri Anurag Singh, Adv
Revenue by:	Shri Anil Kumar, Sr DR
Date of Hearing	20/01/2026
Date of pronouncement	21/01/2026

ORDER

1. The appeal in ITA No. 449/AGR/2025 for AY 2010-11, arises out of the order of the National Faceless Appeal Centre, Delhi [hereinafter referred to as 'Id. NFAC', in short] dated 21.08.2025 against the order of assessment passed u/s 147 r.w.s. 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 18.12.2017 by the Assessing Officer, ITO, Ward-2(2)(4), Firozabad (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, we 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 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. 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

1.	Date of dictation of Tribunal order	21.01.2026
2.	Date on which typed draft order is placed before the dictating Member	21.01.2026
3.	Date on which typed draft order is placed before the other Member (in the case of DB)	
4.	Date on which the approved draft order comes to P.S./Sr.P.S	
5.	Date on which the fair Order is placed before the dictating Member for sign	
6.	Date on which the fair Order is placed before the other Member for sign (in the case of DB)	
7.	Date on which the Order comes back to P.S./Sr.P.S for uploading on ITAT website	
8.	Date of uploading, if not, reason for not uploading	
9.	Date on which the file goes to the Bench Clerk	
10.	Date on which order goes for xerox	
11.	Date on which order goes for endorsement	
12.	Date on which the file goes to the Superintendent/O.S. for checking	
13.	Date on which the file goes to the Assistant Registrar for signature on the order	
14.	Date on which the file goes to dispatch section for dispatch the Tribunal Order	
15.	Date of dispatch of order	
16.	Date on which file goes to Record Room after dispatch the order	