

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

**ITA No.558/AGR/2025
(Assessment Year: 2019-20)**

Vivek 4A/2, Krishna Nagar, Mathura, UP	Vs.	Income Tax Officer, Ward-1(3)(1), Mathura
(Appellant)		(Respondent)
PAN: BEIPV3744M		

Assessee by :	Shri M. M. Agarwal, CA
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. 558/AGR/2025 for AY 2019-20, arises out of the order of the National Faceless Appeal Centre, Delhi [hereinafter referred to as 'Id. NFAC', in short] dated 17.07.2025 against the order of assessment passed u/s 272A(1)(d) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 12.06.2024 by the Assessing Officer, NeAC, Delhi (hereinafter referred to as 'Id. AO').
2. At the outset, I find that there is delay in filing the appeal by the assessee by 70 days. Considering the reasons adduced in the condonation petition, in the interest of substantial justice, I am inclined to condone the delay and admit the appeal of the assessee for adjudication.

3. The only effective issue to be decided in this appeal is as to whether the Id CIT(A) was justified in confirming the penalty levied u/s 272A(1)(d) of the Act in the facts and circumstances of the instant case.

4. 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.

5. 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