

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

**ITA Nos. 548 to 550/AGR/2025
(Assessment Years: 2016-17 to 2018-19)**

Zakir Hussain, 637, Main Road, Babina Cantt, Jhansi, UP	Vs.	Income Tax Officer, Ward-2(3)(1), Jhansi
(Appellant)		(Respondent)
PAN: AFUPH3395E		

Assessee by :	Shri Sahiv P. Satsangi, CA
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 Nos. 548, 549 & 550/AGR/2025 for AY 2016-17 to 2018-19, arises out of the order of the National Faceless Appeal Centre, Delhi [hereinafter referred to as 'Id. CIT(A)', in short] dated 18.04.2024 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 28.03.2022 and 30.04.2022 by the Assessing Officer, ITD, NFAC, Delhi (hereinafter referred to as 'Id. AO').

2. At the outset, I find that there is a delay in filing of appeals before us 516 days by the assessee. Considering the reason adduced in the condonation petition, I hold that the assessee was having sufficient cause in not filing the appeals in time and accordingly the appeals of the assessee are hereby admitted for adjudication.

3. On perusal of the order of the Id CIT(A), I find that the Id CIT(A) had decided the issues 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 CIT(A) 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 CIT(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.

4. In the result, the appeals of the assessee are 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