

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

**ITA No. 623/AGR/2025
(Assessment Year: 2011-12)**

Anita Goyal, 426, Tansen Nagar, Gwalior	Vs.	Income Tax Officer, Ward-2(2), Gwalior
(Appellant)		(Respondent)
PAN: ACNPG3631L		

Assessee by :	Shri Rajendra Sharma, Adv Shri Manuj Sharma, Adv
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 No. 623/AGR/2025 for AY 2011-12, arises out of the order of the National Faceless Appeal Centre, Delhi [hereinafter referred to as 'Id. CIT(A)', in short] dated 11.12.2025 against the order of assessment passed u/s 147/144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 13.12.2018 by the Id Assessing Officer, ITO, Ward-3(1), Gwalior (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 the evidences filed by the Id AR, I find that the Id NFAC had fixed the date of hearing to submit the details on or before 12.12.25. Hence the assessee is provided time to file the submissions upto 12.12.25. But I find that the Id NFAC without waiting for the submissions of the assessee decided the appeal ex parte on 11.12.25 itself without adjudicating the issue on merits giving its independent finding. Further the Id NFAC had not whispered about the additional legal grounds raised by the

assessee before it. The Id NFAC had simply set aside the entire appeal to the file of Id AO. I find that the additional legal grounds go to the root of the matter and are relevant for adjudication of the appeal, which the Id NFAC ought to have disposed of, before resorting to setting aside of the appeal to the file of Id AO. 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 Id NFAC is directed to admit the additional legal grounds and dispose of the same in accordance with law in addition to the original and additional grounds raised earlier. With these observations, 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 23/01/2026.

-Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated: /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