

**IN THE INCOME TAX APPELLATE TRIBUNAL
LUCKNOW BENCH 'SMC', LUCKNOW**

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.343/Lkw/2025
Assessment Year:2015-16

Sandeep Agarwal (HUF) 512/13, 7 th Lane, Nishatganj, Lucknow-226007 PAN:AAGHS1288G	Vs.	Income Tax Officer-2(1), Lucknow-New
(Appellant)		(Respondent)

Appellant by	Shri Saurav Gupta, C.A.
Respondent by	Shri Amit Kumar, Addl. CIT (D.R.)

ORDER

(A) This appeal vide I.T.A. No.343/Lkw/2025 has been filed by the assessee for assessment year 2015-16 against impugned appellate order dated 18/12/2023 (DIN & Order No.ITBA/NFAC/S/250/2023-24/1058829363(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

(B) This appeal has been filed by the assessee, beyond time limit prescribed under section 253(3) of IT Act. The assessee has submitted application for condonation of delay in filing of the appeal, duly supported

by affidavit, pleading that the delay was unintentional and beyond the control of the assessee and has requested to admit the appeal for hearing. The learned Sr. Departmental Representative for Revenue did not express any objection to assessee's application for condonation of delay in filing of the appeal. In view of the foregoing, and in specific facts and circumstances of the present appeal before us, the delay in filing of this appeal is condoned; and the appeal is admitted for hearing.

(B) The facts of the case, in brief, are that the assessee filed return of income on 12/09/2015 declaring total income of Rs.5,89,300/-. The Assessing Officer completed the assessment and passed assessment order 30/03/2022 u/s 147 read with section 144B of the Act and determined the total income of the assessee at Rs.48,51,265/- by making various additions/disallowances. The order passed by the Assessing Officer was an ex-parte order qua the assessee. The assessee carried the matter in appeal before learned CIT(A). Vide impugned appellate order dated 18/12/2023, the assessee's appeal was dismissed by the learned CIT(A). for non prosecution. Now the assessee is in appeal before the Income Tax Appellate Tribunal.

(C) Both sides have been heard. Materials on record have been perused. Learned A.R. for the assessee submitted that the assessee did not get proper opportunity to present the case before the learned CIT(A). In view this, learned A.R. for the assessee submitted that the issues in dispute in the present appeal before the Tribunal, should be restored back to the file of the CIT(A) to pass de novo order in accordance with law after providing reasonable opportunity to the assessee. The learned D.R. for Revenue expressed no objection to this. Accordingly, and in view of the foregoing

discussion, and in the specific facts and circumstances of the present case; the impugned appellate order of the learned CIT(A) is set aside, and the issues in dispute are restored back to the file of the learned CIT(A) with the direction to pass de novo order in accordance with law after providing reasonable opportunity to the assessee.

(D) In the result, the appeal is partly allowed for statistical purposes.

(Order pronounced in the open court on 29/01/2026)

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Dated:29/01/2026
*Singh

Copy of the order forwarded to :

1. The Appellant
2. The Respondent.
3. Concerned CIT
4. D.R., I.T.A.T.,