

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
AGRA (SMC) BENCH, AGRA**

**BEFORE : SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER**

**ITA No. 562/Agr/2025  
Assessment Year: 2020-21**

MPS Family Trust A-25 New Shahganj, Agra	<b>Vs.</b>	ITO, Ward-1, Morena
<b>PAN : AAFTM7275G</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Anurag Sinha, Adv.
Department by	Shri Anil Kumar, Sr. DR

Date of hearing	18.02.2026
Date of pronouncement	18.02.2026

**ORDER**

The assessee has filed this appeal against the order of the learned Commissioner of Income-tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 15.10.2025 for the Assessment Year 2020-21.

2. Aggrieved, the assessee is in appeal before ITAT, raising following grounds:

1. BECAUSE, upon due consideration of facts and in the overall circumstances of the case the Ld. 'CIT(A) NFAC' was not justified in passing ex-parte order dismissing the appeal vide order dated 15.10.2025
2. BECAUSE, the Ld. 'CIT(A) (NFAC)' was highly unjustified in recording that appellant is not interested in prosecuting the appeal filed ignoring that appellant had filed the appeal and Letter before the AO for supply of relevant documents. Therefore, the observations made are uncalled for.
3. BECAUSE, the impugned order as passed by the 'CIT(A) cannot be sustained being a non-speaking order in infraction of section 250(6) of the Act and as such, order so made is otherwise too illegal, invalid and a vitiated order.

WITHOUT PREJUDICE TO THE ABOVE

4. BECAUSE, upon due consideration of facts and in the overall circumstances of the case 'appellant' denies its liability to be assessed in terms of Notice dated 29.04.2024 said to be issued under section 148 of the 'Act'.

5. BECAUSE, the assessment order dated 28.03.2025 passed under section 147 read with section 144 of the 'Act' is bad in law and void ab initio, as it has been passed without affording the appellant a reasonable and effective opportunity of being heard.

6. BECAUSE, in the facts and circumstances of the case and evidence placed on record, the 'AO' has grossly erred in making addition of Rs.7,48,400/- as unexplained investment of the 'appellant' under section 69 of the 'Act'.

7. BECAUSE, while making addition of Rs. 7,48,400/- under section 69 of the 'Act, the 'AO' failed to bring any evidence, much less credible and cogent on record to establish cash payment made by the 'appellant' to 'Bhutani Infra Group & Associates'.

8. BECAUSE, in any case, no presumption under law and consequently adverse inference could be drawn against the 'appellant in respect of any material allegedly found or seized during the course of search proceedings against third party ie., Bhutani Infra Group & Associates.

9. BECAUSE, the entire assessment is based solely on third-party information and documents alleged to have been found in the case of Bhutani Group, without providing the appellant any opportunity to cross-examine or rebut the same, which is in violation of principles of natural justice.

10. BECAUSE, the 'appellant' denies levy of interest under section 234A and 234B of the 'Act' and in any case same are not in accordance with law and excessive.

11. BECAUSE, in any view of the matter the order appealed against is arbitrary, illegal, contrary to the facts & law and principles of natural justice.

The 'appellant' craves leave to add, alter or vary the grounds of appeal before time of hearing.

3. At the time of hearing, Ld AR of the assessee submitted that the case of the assessee was reopened on the basis of information available with

the AO. Due to non compliance on the part of the assessee, the assessment was completed u/s 144 of the Act. Further appeal preferred by the assessee before NFAC, Delhi. It is brought to our notice that several notices were issued for hearing by the Ld CIT(A) in the given email Id but no compliance was made by the assessee. In this regard, Ld AR of the assessee submitted that the assessee could not access the above notices, prayed that the issue may be remitted back to the Ld. CIT(A).

4. On the other hand, Ld DR objected to the above submissions, however, he has not specific objection if the matter is restored to the file of Ld. CIT(A).

5. Considered rival submissions and material placed on record. After considering the peculiar facts on record, we observed that the assessee had not submitted any documents during the assessment proceedings and also during the appellate proceedings. To meet the ends of justice, we are inclined to remit this issue back to the file of Ld CIT(A) with the direction to adjudicate afresh the appeal filed by the assessee after giving proper opportunity of being heard. The assessee also directed to file the relevant information and comply to the notices without taking unnecessary adjournments.

6. In the result, appeal filed by the assessee is allowed for statistical purposes.

***Order pronounced in the open court on 18.02.2026***  
***Sd/-***

**(S. RIFAUR RAHMAN)**  
**ACCOUNTANT MEMBER**

**Dated:19.02.2026**

\*Ganesh Kumar, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, Agra