

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
AGRA BENCH, AGRA**

**BEFORE : SHRI M. BALAGANESH, ACCOUNTANT MEMBER  
AND  
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

**ITA No. 532/Agr/2025  
Assessment Year : 2015-16**

Kamad Giri Oils (P) Ltd. Near Canal A B Road, Morena (M.P.)- 476 001	V	DCIT 1(1), Gwalior
<b>PAN : AAACK8212B</b>		
(Appellant)		(Respondent)

Assessee by	Shri Rajendra Sharma, Adv.
Department by	Shri Sukesh Kumar Jain, CIT(DR)

Date of hearing	21/01/2026
Date of pronouncement	21/01/2026

**ORDER**

**PER SUNIL KUMAR SINGH, JUDICIAL MEMBER**

This appeal has been preferred against the impugned order dated 10.10.2025 passed in Appeal No. NFAC/2014-15/10259377 by the Ld. Commissioner of Income– tax(Appeals)/ National Faceless Appeal Centre (NFAC) [hereinafter referred to as the “CIT(A)”] u/s. 250 of the Income tax Act, 1961 [hereinafter referred to as "Act"] for the Assessment year [A.Y.] 2015-16, wherein learned CIT(A) has dismissed assessee’s appeal exparte.

2. The brief facts under appeal state that the assessee e-filed his return of income for A.Y. 2015-16 on 30.09.2015, declaring total income of Rs. 53,58,100/-. The case was processed u/s 143(1) of the Act. Subsequently, the case was reopened u/s 147 of the Act. After taking assessee’s response into consideration, learned assessing officer determined the total income of the assessee at Rs. 4,00,93,100/-.

3. Aggrieved, assessee preferred 1<sup>st</sup> appeal before learned CIT(A), who dismissed assessee’s appeal exparte.

4. Assessee has filed this second appeal on the ground that learned CIT(A) has erred in confirming the assessment order, ignoring the evidence available on record.

5. We have perused the records. Heard learned representatives for the appellant assessee and Ld. CIT(DR) for the respondent revenue.

6. Learned representative for the assessee has, at the very outset informed that impugned order has been passed by learned CIT(A) ex-parte in violation of the principles of natural justice. Prayed to set aside the impugned order.

7. Learned DR has submitted that assessee was provided sufficient opportunity of hearing by learned CIT(A) on various occasions but for no avail. Learned DR has supported impugned order.

8. We notice that the assessee did not respond to the various notices dated 08.08.2025, 04.09.2025, 17.09.2025 and 26.09.2025 issued by the first appellate authority. The first appellate authority was thus compelled to pass ex-parte impugned order. It is further noticed that learned CIT(A) has passed ex-parte impugned order without any discussion on the merits of the case, whereas learned CIT(A) was expected to state the points for determination, decision thereon and the reasons for the decision as provided u/s. 250(6) of the Act. In the circumstances and in the interest of justice and fair play, we deem it just and appropriate to afford an opportunity to the assessee and remit the matter back to the file of learned CIT(A) for adjudication on merits a fresh. We further direct the assessee to be diligent and cooperative in attending the hearings and making submissions before the learned CIT(A) for the expeditious and effective disposal. Assessee should refrain from seeking any adjournment but for compelling and unavoidable circumstances. Needless to say that learned CIT(A) shall ensure the observance of the principles of natural justice. It is made clear that we have not made any observation in respect of the merits of the case. The appeal is liable to be allowed for statistical purposes.

10. In the result, the appeal is allowed for statistical purposes. Impugned order dated 10.10.2025 is set aside.

***Order pronounced in the open court on 21.01.2026***

**Sd-**

**(M. BALAGANESH)**

**ACCOUNTANT MEMBER**

Dated:20.02.2026

**Sd-**

**(SUNIL KUMAR SINGH)**

**JUDICIAL MEMBER**

**ITA No. 532/Agr/2025**  
Kamad Giri Oils (P) Ltd.v  
DCIT 1(1), Gwalior

Copy forwarded to:

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

Asst. Registrar,  
ITAT, Agra