

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

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

**ITA No. 515/Agr/2025
Assessment Year : 2022-23**

Praveen Kumar Agarwal 76, Alkapuri, Pratap Nagar Agra - 282 002	V	ACIT/DCIT, Circle-1(1)(1), Agra
PAN : ABJPA0681K		
(Appellant)		(Respondent)

Assessee by	None
Department by	Shri Anil Kumar, Sr. DR

Date of hearing	20/01/2026
Date of pronouncement	20/01/2026

ORDER

PER SUNIL KUMAR SINGH, JUDICIAL MEMBER

This appeal has been preferred against the impugned order dated 22.09.2025 passed in Appeal No. NFAC/2021-22/10389332 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.] 2022-23, wherein learned CIT(A) has dismissed assessee’s appeal exparte.

2. The brief facts under appeal state that the assessee filed his return of income for A.Y. 2022-23 on 29.12.2022, declaring total income of Rs. 1,14,25,060/-. The case was selected for scrutiny. The impugned assessment order was passed 26.03.2024 u/s 143(3) r.w. sec. 144B of the Act. After taking assessee’s response into consideration, learned assessing officer assessed the total income of the assessee at Rs. 2,08,98,000/-.

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

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4. Assessee has filed this second appeal on the ground that learned CIT(A) has erred in confirming the assessment order without affording proper opportunity of hearing to the assessee.
5. We have perused the records. Heard learned representatives for the appellant assessee and Ld. Sr. DR for the respondent revenue.
6. Learned representative for the assessee has, at the very outset submitted that the 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 notices dated 01.08.2024, and 31.03.2025. Assessee sought adjournment on 03.07.2025. Thereafter, another notice dated 10.09.2025 issued by the first appellate authority asking the assessee to respond till 17.09.2025. The assessee remained unresponsive. The first appellate authority was thus compelled to pass exparte impugned order. In the facts and circumstances of the case 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 shall 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 22.09.2025 is set aside.

Order pronounced in the open court on 20.01.2026.

Sd-

**(M. BALAGANESH)
ACCOUNTANT MEMBER**

Dated:20.02.2026

Sd-

**(SUNIL KUMAR SINGH)
JUDICIAL MEMBER**

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Copy forwarded to:

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

Asst. Registrar,
ITAT, Agra