

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

**BEFORE : SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER
AND
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

**ITA No. 551/Agr/2025
Assessment Year: 2017-18**

FAIZANE MADINA AGRA SOCIETY, Nagla Mewati Tajganj, H.O., Agra.	Vs.	CIRCLE 1(1)(1) AGRA
PAN : AAATF4716E		
(Appellant)		(Respondent)

Assessee by	Shri Akash Agarwal, CA.
Department by	Shri Anil Kumar, Sr. DR

Date of hearing	18.02.2026
Date of pronouncement	18.02.2026

ORDER

This appeal has been preferred against the impugned order dated 28.11.2025 passed in appeal No CIT(APPEALS) 1, AGRA/10558/2019-20 by the Id. Commissioner of Income Tax (hereinafter referred to as the "CIT(A) u/s. 250 of the Income Tax Act, 1961 (hereinafter referred to as the "Act") for the A.Y. 2017-18, wherein Id CIT has dismissed assessee's appeal ex-parte.

2. Briefly stating assessee e-filed its return of income for A.Y. 2017-18 on 30.03.2018, declaring its income at nil. The case was selected for scrutiny under CASS on the ground of large deduction claimed u/s. 57 of the Act. Statutory notices u/s. 143(2) and 142(1) were issued and served

upon the assessee. The assessee submitted its reply during the assessment proceedings. After considering assessee's response assessment was completed u/s. 143(3), vide assessment order dated 23.12.2019, assessing assessee's total income at Rs. 41,39,653.

3. The aggrieved assessee preferred first appeal, which was dismissed ex-parte.

4. Assessee has approached this tribunal on the ground that Id CIT(A) had erred in confirming the said additions made by the assessing officer in violation of the principles of natural justice.

5. The Adjournment application moved on behalf of the assessee stood rejected. Heard Id representative for the appellant assessee and Id representative for the respondent revenue.

6. We notice that Id CIT(A) has afforded various opportunities of hearing to the assessee on 31.12.2020, 17.01.2024, 05.02.2024, 02.04.2024, 29.01.2025, 04.03.2025 and 02.09.2025. However, assessee made no submissions with specific details during the first appellate proceedings. Id CIT(A) was thus compelled to decide the appeal ex-parte. In view of the required verification of the voluminous documents filed before the Id CIT(A) and in the interest of justice, we deem it just and proper to afford assessee an opportunity of hearing before the Id A.O. We, therefore, remit the matter back to the file of learned A.O. for passing order afresh on merit

in accordance with law. Needless to say that the Assessing Officer shall ensure the substantial compliance of the principles of natural justice.

7. The appeal is allowed for statistical purposes.

Order pronounced in the open court on - 18.02.2026

**Sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER**

**Sd/-
(SUNIL KUMAR SINGH)
JUDICIAL MEMBER**

Dated: 25.03.2026

*Aamir Siddiqui, PS

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra