

**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. 541/Agr/2025
Assessment Year: 2017-18**

TULSI INFRAHEIGHTS PRIVATE LIMITED, Shop No. 15, 1st Floor Kaveri Centre, Sanjay Place, Agra	Vs.	ACIT, Circle-2(1)(1) Agra
PAN : AADCT5028P		
(Appellant)		(Respondent)

Assessee by	Shri Anurag Sinha, Adv.
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 24.09.2025 passed in appeal No CIT (Appeal) 2, Agra/10541/2019-20 by the Id. Commissioner of Income Tax/ National Faceless Appeal Centre (NFAC) Delhi (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(A) has partly allowed assessee's appeal, confirming part of the additions and deleting in part.

2. The brief facts state that the assessee filed return of income, declaring total income of Rs. 77,20,890 on 31.03.2018. The return was processed u/s. 143(1) of the Act. Later on, the return was selected for

scrutiny through (CASS). Statutory notices u/s. 143(2) and 142(1) of the Act were issued and served upon the assessee. Assessee's representative filed reply alongwith the documentary evidence before the A.O. After considering assessee's response, Id A.O. completed the assessment u/s. 143(3) of the Act and assessed total income at Rs. 2,74,46,240/- vide order dated 31.12.2019.

3. Aggrieved assessee preferred an appeal against the assessment order before Id CIT(A), who partly allowed assessee's appeal as stated in above terms.

4. Appellant assessee has approached this tribunal on the ground that Id CIT(A) has erred in confirming the part of said additions ex-parte.

5. Perused the records. Assessee's prayer for adjournment was rejected. Heard Id representative for the assessee and Id. Sr. DR for the respondent.

6. We notice that Id CIT(A) issued notices on 29.01.2021, 22.05.2025, 04.06.2025, 13.06.2025, 02.07.2025 and 14.07.2025 to the assessee for making submissions. Assessee, instead of making required submissions, kept on moving adjournments on all above dates fixed for compliance. Assessee also filed adjournments on 10.09.2025, which was rejected by the Id CIT(A) and passed ex-parte impugned order. In the interest of

justice, we deem it just and proper to afford an opportunity of hearing to the assessee before Id CIT(A). We, therefore, remit the matter back to the file of Id CIT(A), who shall pass order on merit afresh in accordance with law. Needless to say that Id CIT(A) shall ensure the substantial compliance of the principles of natural justice. The appeal is liable to be 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