

**INCOME TAX APPELLATE TRIBUNAL
AGRA BENCH "DB": AGRA
BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER
AND
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

**ITA No. 47/AGR/2026
(Assessment Year: 2023-24)**

Shyam Sunder Singh, 240/4A, Kutchari Chourha, Civil Lines, Jhansi HO, Jhansi, UP	Vs.	DCIT, Central Circle, Agra
(Appellant)		(Respondent)
PAN: AGAPS0059D		

Assessee by :	Shri Shubham Bansal, Adv
Revenue by:	Shri Shailendra Srivastava, Sr. DR
Date of Hearing	18/03/2026
Date of pronouncement	47/04/2026

ORDER

PER M. BALAGANESH, A. M.:

1. The appeal in ITA No. 47/AGR/2026 for AY 2023-24, arises out of the order of the Id Commissioner of Income Tax (Appeals)-4, Kanpur [hereinafter referred to as 'Id. CIT(A)', in short] dated 26.12.2025 against the order of assessment passed u/s 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 31.03.2024 by the Assessing Officer, ACIT, Central Circle, Agra (hereinafter referred to as 'Id. AO').
2. At the outset, we find that the Assessee had raised a preliminary ground that the Learned CIT(A) had dismissed the appeal on an exparte basis without giving his independent finding on merits. Since this goes to

the root of the matter, we deem it fit to address the same first for adjudication.

3. We have heard the rival submissions and perused the materials available on record. On perusal of the order of the Learned CIT(A), we find that the Learned CIT(A) had decided the issue *ex parte* without adjudicating the issue on merits giving its independent finding. But we find that the Learned CIT(A) had given 7 opportunities to the Assessee by giving notices and giving sufficient time to comply with the same, but the Assessee chose not to comply with the same. On perusal of the order of the Learned CIT(A), we are convinced that the Assessee had taken the appellate proceedings very lightly and was apparently not interested in prosecuting the appeal. Hence the Learned CIT(A) proceeded to dismiss the appeal *ex parte*. The Learned AR before us prayed for one last opportunity to be given to the Assessee. Considering the situation, we are inclined to accept to the plea of the Learned AR subject to imposition of cost of Rs 50,000 to be payable to Allahabad High Court Legal Aid Authority within one month from the date of receipt of this order. The Learned CIT(A) shall ensure the payment of aforesaid cost within the stipulated time and then proceed to adjudicate the appeal afresh in accordance with law. Needless to mention that the assessee be given reasonable opportunity of being heard. The assessee is at liberty to furnish fresh evidences, if any, in support of his contentions. The assessee is directed to cooperate with the Learned AO for expeditious disposal of this set aside assessment proceedings by not taking unwarranted adjournments except due to exceptional or bonafide circumstances. With these observations, the grounds raised by the assessee are allowed for statistical purposes.

4. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 02/04/2026.

-Sd/-
(SUNIL KUMAR SINGH)
JUDICIAL MEMBER

-Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated: 02/04/2026
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi