

**INCOME TAX APPELLATE TRIBUNAL
AGRA BENCH "DB": AGRA
SHRI MAHAVIR SINGH, HON'BLE VICE PRESIDENT
AND
BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

**ITA No. 28/AGR/2026
(Assessment Year: 2017-18)**

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| Vijay Kumar Jain, Near Kanya Pathshala Ambah, Morena, MP | Vs. | National Faceless Assessment Centre, Delhi |
| (Appellant) | | (Respondent) |
| PAN: AMNPJ6965E | | |

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|-----------------------|-----------------------------------|
| Assessee by : | Shri Kapil Banthia, CA |
| Revenue by: | Shri Sukesh Kumar Jain, PCIT (DR) |
| Date of Hearing | 17/03/2026 |
| Date of pronouncement | 17/03/2026 |

ORDER

PER M. BALAGANESH, A. M.:

1. The appeal in ITA No.28/AGR/2026 for AY 2017-18, arises out of the order of the Id National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'Id. CIT(A)', in short] dated 09.01.2024 against the order of assessment passed u/s 147 r.w.s. 144 r.w.s. 144B of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 28.03.2022 by the Assessing Officer, National Faceless Assessment Centre, Delhi (hereinafter referred to as 'Id. AO').
2. At the outset, we find that there is a delay in filing of appeal by the assessee before us by 647 days. Considering the reasons adduced in the condonation petition, we are inclined to condone the delay and admit the appeal of the assessee for adjudication subject to payment of cost of Rs 50,000 by the assessee within one month from the date of receipt of this order of Tribunal to Madhya Pradesh High Court (Gwalior) Legal Aid Authority.

3. The only issue to be decided in this appeal is as to whether the Learned CITA was justified in confirming the addition made in the sum of Rs 22,16,46,826 on account of deposit in the bank account in the facts and circumstances of the instant case.

4. We have heard the rival submissions and perused the materials available on record. On perusal of the order of the Learned AO and Learned CITA, we find that both the authorities had framed their orders *ex parte* without securing the presence of the assessee. Hence, in the interest of justice and fairplay, we deem it fit and appropriate to restore this appeal to the file of Learned AO for *de novo* adjudication 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.

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

Order pronounced in the open court on 17/03/2026.

-Sd/-
(MAHAVIR SINGH)
VICE PRESIDENT

-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