IN THE INCOME TAX APPELLATE TRIBUNAL,
AGRA(DB) BENCH, AGRA
BEFORE:
SUNIL KUMAR SINGH, JUDICIAL MEMBER
BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER

ITA No. 426/Agr/2025
Assessment Year: 2016-17

Shashi Bala, H.No. B2 68, Bhagat Singh Colony, Ballabgarh-121004	**Vs.**	ITO, Ward 4(1)(1), Income Tax Office, Aligarh-202001
PAN: CBJPB6984L		
(Appellant)		**(Respondent)**

Assessee by	Shri Jitendra Jindal, Adv.
Department by	Ms. Sangeeta Yadav, CIT (DR)

Date of hearing	21.07.2026
Date of pronouncement	21.07.2026

ORDER

PER:SUNIL KUMAR SINGH, JUDICIAL MEMBER

This appeal is directed against the impugned order dated 21.03.2025 passed in appeal No NFAC/2015-16/10121756 by the Id. Commissioner of Income Tax/ 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. 2016-17, wherein Id CIT(A), set aside the assessment order and remanded the matter back to the file of Id assessing officer in exercise of powers vested in him vide proviso to section 251(1)(a) of the Act to frame the assessment order after affording reasonable opportunity of hearing to the assessee

2. According to the background of the case, this tribunal, vide order dated 17.12.2025 dismissed assessee's appeal after hearing both the parties. Thereafter, assessee moved miscellaneous application u/s 254(2) of the Act r.w. Rule 34A of the Income Tax,(Appellate Tribunal), Rules, 1963 to set aside the order dated 17.12.2025 passed by this tribunal in this appeal. This tribunal, after hearing assessee on his miscellaneous application, allowed assessee's miscellaneous application in terms of order dated 27.11.2025 passed by Hon'ble Delhi High Court in ITA No. 241/2025 Akasaki Technology (P) Ltd v. PCIT, wherein, Hon'ble Delhi High Court (DB) held that where no valid order u/s 144 was passed, the matter could not be remanded back to A.O by ld CIT(A), more so, where jurisdictional grounds were raised before him. This appeal, thus, came up for hearing before this Bench after its restoration.

3. Hon'ble Delhi High Court in Akasaki Technology (P) Ltd (Supra) observed as under:-

> "15. Since an infirmity has arisen at the level of the CIT(A), who was exercising jurisdiction under Section 251 of the Act, the issue raised need to be decided by the CIT(A) and not by the AO. We accordingly, set aside the order passed by the ITAT dated 07.05.2025 and also the order of the CIT(A) dated 25.10.2024 and remand the matter back to the CIT(A) who shall decide the appeal afresh including on the plea advanced by Mr. Krishnan, as noted above."

4. In view of the above, impugned order dated 21.03.2025 passed by ld CIT(A) is set aside, the matter is restored back to the file of ld CIT(A) for passing order a fresh in view of legal grounds raised by the assessee in accordance with the observations made by the Hon'ble Delhi High Court in Akasaki Technology Pvt Ltd (Supra).

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

Order pronounced in the Open Court on- 21.07.2026

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

Dated: 04.08.2026
*Aamir, PS
Copy forwarded to:
1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, Agra