

**IN THE INCOME TAX APPELLATE TRIBUNAL
ALLAHABAD BENCH, ALLAHABAD**

**BEFORE SHRI.VIJAY PAL RAO, JUDICIAL MEMBER
AND SHRI RAMIT KOCHAR, ACCOUNTANT MEMBER**

**ITA No.212/ALLD/2017
Assessment Year: 2006-07**

Sri. Hari Shankar Mishra, 91-A, Alopibagh, Allahabad, U.P	v.	Assistant Commissioner of Income Tax-III, Mirzapur
PAN-ADVPM9244N		
(Appellant)		(Respondent)

Appellant by:	Mr. Utkarsh Gupta, Adv
Respondent by:	Mr. A.K. Singh, Sr. D.R.
Date of hearing:	01.06.2022
Date of pronouncement:	01.06.2022

ORDER

SHRI VIJAY PAL RAO, JUDICIAL MEMBER:

This appeal by the assessee is directed against the order dated 31st August, 2017 of CIT(A) for the assessment year 2006-07. The assessee has raised the following grounds:-

"1. That in any view of the matter the assessment order dated 28.03.2014 u/s 147/143(3) of the income tax Act by determining the income at Rs. 71,48,050.00 against the returned income of Rs. 48,90,050.00 is unjustified bad both on facts and in law and therefore declared income should have been accepted in the facts and circumstances of the case.

2. That in any view of the matter the notice u/s 148 of the income tax Act was not served on the assessee nor reasons recorded for issue of the notice u/s 148 of the income tax Act has been supplied to the assessee as yet though the return was filed, therefore during the pendency of the assessee's return initiation of the proceedings u/s 148 of the income tax Act is unjustified and entire actions of the assessing officer are illegal and based on presumptions and conjectures.

3. That in any view of the matter the notice u/s 143(2) of the income tax Act, as alleged in the assessment order, was not served on the assessee and in this regard required provisions of the income tax Act were neither followed nor fulfilled by the assessing officer hence the assessment is invalid and illegal.

3. Thus as nobody has attended the proceedings before the CIT(A) despite 12 opportunities were granted the CIT(A) has dismissed the appeal summarily without adjudication of the issues on merits. Therefore, the impugned order of the CIT(A) is not in conformity with the provisions of section 250(6) of the Income Tax Act. Accordingly, in the facts and circumstances of the case and in the interest of justice, the impugned order of the CIT(A) is set aside and the matter is remanded to the record of the CIT(A) for adjudication of the appeal of the assessee afresh on merits by a speaking order after giving one more opportunity of hearing to the assessee.

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

Order pronounced in the open Court on 01.06.2022 on conclusion of hearing.

Sd/-

RAMIT KOCHAR
(ACCOUNTANT MEMBER)

Dated: 01.06.2022

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1. Appellant –Sri. Hari Shankar Mishra
2. Respondent –ACIT-III, Mirzapur
3. CIT(A), Allahabad
4. CIT
5. DR -

Sd/-

VIJAY PAL RAO
(JUDICIAL MEMBER)

By order
Sr. P.S.