

**IN THE INCOME TAX APPELLATE TRIBUNAL ALLAHABAD “SMC”**  
**BENCH, ALLAHABAD**

**BEFORE SHRI ABY T. VARKEY, JM**

आयकर अपील सं/ I.T.A. No.59/Alld/2023  
(निर्धारण वर्ष / Assessment Year: 2012-13)

Pankaj Gaur 75/56, Chow Khandi, Kydganj, Prayagraj, Uttar Pradesh-211003.	<b>बनाम/</b> Vs.	ITO-2(2) Aayakar Bhawan, IT Campus, M. G. Marg, Civil Lines, Prayagraj- 211001.
<b>स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AKEPG9712D</b>		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
Assessee by:	None	
Revenue by:	Shri A. K. Singh (Sr. DR)	

सुनवाई की तारीख / Date of Hearing: 04/09/2023  
घोषणा की तारीख /Date of Pronouncement: 08/09/2023

**आदेश / ORDER**

**PER ABY T. VARKEY, JM:**

This is an appeal preferred by the assessee against the order of the Ld. CIT(A)/NFAC, Delhi dated 30.03.2023 for AY. 2012-13.

2. None appeared for the assessee. However, it is noted that the Ld. CIT(A) has passed an *ex-parte* order, since assessee has not replied to his notices on 30.12.2020, 09.09.2021, 04.11.2022 and 15.02.2023. According to the Ld. CIT(A) even though four (4) opportunities were given for the assessee to reply, and since assessee did not bother to reply, he was pleased to dismiss the appeal of the assessee *ex-parte qua* the assessee. And assessee is aggrieved by the impugned action of Ld. CIT(A) and has raised ground no. 3 in this regard. In this context, it is noted that as per sub-section (6) of section 250 of the Income Tax Act, 1961 (hereinafter “the Act”), the Ld. CIT(A) being the First Appellate Authority was duty bound to adjudicate the grounds of appeal raised by the assessee on merits. Since the Ld. CIT(A) has not



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given any reason for confirming the action of the AO and has not discussed the relevant facts/law in respect of the grounds raised by the assessee, the impugned action of the Ld. CIT(A) cannot be accepted. Therefore, the impugned order of the Ld. CIT(A) is set aside and restored back to the file of the Ld. CIT(A) to decide on merits as per sub-section (6) of section 250 of the Act. And assessee is directed to file written submission/relevant documents to support his grounds of appeal and request for hearing if he desires as per Rules, and Ld. CIT(A) to pass order in accordance to law.

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

Order pronounced in the open court on this 08/09/2023.

**Sd/-**  
**(ABY T. VARKEY)**  
**JUDICIAL MEMBER**

Allahabad दिनांक Dated : 08/09/2023.  
Vijay Pal Singh, (Sr. PS)

Copy forwarded to:

1. Appellant –
2. Respondent –
3. CIT(A) , Allahabad
4. CIT
5. DR -

By order  
Assistant Registrar