

IN THE INCOME TAX APPELLATE TRIBUNAL ALLAHABAD "SMC"
BENCH, ALLAHABAD

BEFORE SHRI ABY T. VARKEY, JM

आयकर अपील सं/ I.T.A. No.60/Alld/2023
(निर्धारण वर्ष / Assessment Year: 2010-11)

Vipin Kumar Pandey 574, Old Katra, Allahabad, Uttar Pradesh-211002.	बनाम/ Vs.	ITO, Range-1(5) 38 M. G. Marg, Allahabad, Uttar Pradesh- 211001.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AMVPP1099B		
(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 28.12.2022 for AY. 2010-11.

2. None appeared for the assessee. However, on perusal of the ground no. 2 of the assessee, it is noted that the assessee is aggrieved by the *ex-parte* order passed by the Ld. CIT(A) without hearing the assessee. It is noted that the Ld. CIT(A) had issued twice notices, directing the assessee to file reply by 02.12.02022. And taking note that the assessee did not file any reply, he was of the opinion that the assessee has nothing more to say in respect of the grounds of appeal raised before him, and resultantly, confirmed the action of the AO making an addition of Rs.7,60,200/- *ex-parte* qua assessee. It is noted that the Ld. CIT(A) has confirmed the action of the AO without discussing either the relevant facts/law on the issues raised by the assessee. Merely by stating that he [Ld CIT(A)] has passed the order



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on merits would not suffice, since he is bound to pass a reasoned order. Reason is the soul of an order, and especially the judicial/quasi-judicial authorities are bound by law to adjudicate/pass orders by giving reasons for passing an order because then only the Higher Appellate Authority would be able to appreciate the reasons given by quasi-judicial authority passing the impugned order. In this case, the Ld. CIT(A) has failed to give any reasons to confirm the action of AO, and has not discussed the relevant facts/law on the grounds of appeal raised before him. Thus, the impugned order is bad for non-application of mind. Therefore, the impugned order of the Ld. CIT(A) is set aside and restored back to the file of the Ld. CIT(A) with a direction to pass a speaking order in accordance to law u/s 250(6) of the Income Tax Act, 1961. And the assessee is directed to file written submission/relevant documents and request for hearing, if he desires, in accordance to Rules on the subject.

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