

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

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

आयकर अपील सं/ I.T.A. No.56/Alld/2023  
(निर्धारण वर्ष / Assessment Year: 2012-13)

Sant Sharan Upadhyaya S/o Shri R. G. Upadhyaya, 11-B, Bank Road, Allahabad, Uttar Pradesh- 211002.	<b>बनाम/</b> Vs.	ITO, Ward-1(5) Allahabad 11-B, Bank Road, Allahabad, Uttar Pradesh- 211002.
<b>स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AALPU4991K</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: 11/09/2023

**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 01.03.2023 for AY. 2012-13.

2. None appeared for the assessee. However, on perusal of the grounds of appeal raised by the assessee *especially* ground no. 3, it is noted that the assessee is aggrieved by the impugned action of the Ld. CIT(A) dismissing the assessee's appeal *ex-parte*, without hearing the assessee.

3. It is noted that the Ld. CIT(A) has passed the impugned order *ex-parte* without looking into merits of the grounds of appeal raised by the assessee. Ld. CIT(A) has made a bald statement that he is passing the appellate order on merits, But, I find in this context that he has passed the order on issues raised without discussing any relevant facts/law. Therefore, the impugned action of Ld. CIT(A) cannot be countenanced for non-application of mind and for not giving reason



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for deciding the grounds of appeal. Therefore, I am inclined to set aside the impugned order of the Ld. CIT(A) and restore the appeal back to his file with a direction to pass speaking order as stipulated u/s 250(6) of the Income Tax Act, 1961 after hearing the assessee. The assessee is directed to file written submission/relevant documents and request for hearing if he desires as per Rules. And the Ld. CIT(A) to adjudicate the grounds of appeal in accordance to law.

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

Order pronounced in the open court on this 11/09/2023.

Sd/-  
(ABY T. VARKEY)  
JUDICIAL MEMBER

Allahabad दिनांक Dated : 11/09/2023.  
Vijay Pal Singh, (Sr. PS)

Copy forwarded to:

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

By order  
Assistant Registrar