

**IN THE INCOME TAX APPELLATE TRIBUNAL  
LUCKNOW BENCH 'SMC', LUCKNOW**

**BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

I.T.A. No.231/Lkw/2024  
Assessment Year:2017-18

Mridula Pandit, 1/3 Shristhi Appartment, Madan Mohan Malviya Marg, Lucknow. PAN:AFKPP7322M (Appellant)	Vs.	Income Tax Officer-2(5), Lucknow.  (Respondent)
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Appellant by	Shri Parmendra Kumar
Respondent by	Shri Sanjeev Krishna Sharma, Addl. CIT (D.R.)

**ORDER**

(A) The present appeal has been filed by the assessee for assessment year 2017-18 against impugned appellate order dated 16/02/2024 (DIN & Order No.ITBA/NFAC/S/250/2023-24/1061030304(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

(B) The facts of the case, in brief, are that the assessee is an individual and had deposited Rs.4,06,000/- in his bank account maintained with Indian Bank and AXIS Bank during demonetization period i.e. from 08/11/2016 to 30/12/2016. The assessee was issued notice u/s 142(1) of the Act to furnish his return of income for assessment year 2017-18 but there was no response from the assessee's side. Even the assessee did not furnish written submissions and detail/documents. The Assessing Officer passed

assessment order u/s 144 of the IT Act determining the income of the assessee at Rs.33,60,775/-.

(B.1) Aggrieved, the assessee filed appeal in the office of learned CIT(A) against the aforesaid assessment order. Vide impugned appellate order dated 16/02/2024 of learned CIT(A), the assessee's appeal was dismissed. While dismissing the assessee's appeal, the learned CIT(A) observed that the assessee was issued various notices but the assessee chose not to file any written submissions / documents and evidences. The learned CIT(A) went on to dismiss the assessee's appeal stating that the primary onus of complying with the notices is that of the assessee.

(C) Aggrieved, the assessee has filed the present appeal in Income Tax Appellate Tribunal against the aforesaid impugned appellate order of learned CIT(A). In the course of appellate proceedings in ITAT learned A.R. for the assessee submitted that the Assessing Officer as well as learned CIT(A) have passed order without affording sufficient time and opportunity to the assessee. The learned AR for the assessee further submitted that the learned CIT(A) failed to pass a speaking order on merits and dismissed the assessee's appeal in a summary manner for violation of the provisions u/s 250(6) of the Act. He further submitted that the learned CIT(A) is duty bound u/s 250(6) of the IT Act to pass a speaking order on various grounds of appeal, on merits, but learned CIT(A) failed to do so. In view of the foregoing, learned AR for the assessee submitted, the impugned order of learned CIT(A) should be set aside and the issue in dispute should be restored to the file of learned CIT(A) with the direction to pass fresh order in accordance with law after providing reasonable opportunity to the assessee.

(C.1) The learned Sr. D.R. for the Revenue left the matter to the discretion of the Bench.

(D) We have heard both sides. We have perused materials on record. In view of the submissions made by the Learned A. R. for the assessee, we set aside the impugned appellate order dated 16/02/2024 to the file of learned CIT(A) and we direct the learned CIT(A) to pass de novo order in accordance with law after providing reasonable opportunity of being heard to the assessee.

(E) In the result, the appeal of the assessee stands partly allowed for statistical purposes.

(Order pronounced in the open court on 28/11/2024)

Sd/.  
**(ANADEE NATH MISSHRA)**  
Accountant Member

Dated:28/11/2024  
\*Singh

**Copy of the order forwarded to :**

1. The Appellant
2. The Respondent.
3. Concerned CIT
  
4. D.R., I.T.A.T.,
5. CIT(A)

Assistant Registrar