

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

**BEFORE: SMT ANNAPURNA GUPTA, ACCOUNTANT MEMBER
&
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

**ITA No. 237/AGR/2024
(Assessment Year : 2017-18)**

Om Prakash Agarwal and Sons Bada Bazar, Datia M.P. 475 661	V.	Income Tax Officer, Ward 1(3), Gwalior M.P. 474 011
PAN/GIR No. AAAHO6449M		
(Appellant)	..	(Respondent)

Assessee by	Shri Ashok Vijayawargiya, C.A.
Revenue by	Shri Shailendra Srivastava, Sr. DR
Date of Hearing	25/03/2025
Date of Pronouncement	25/03/2025

आदेश / O R D E R

PER SUNIL KUMAR SINGH (J.M.):

This appeal has been preferred against the impugned order dated 26.04.2024 passed in Appeal no. CIT(A), Gwalior/10511/2019-20 by the Ld. Commissioner of Income-tax(Appeals)/ National Faceless Appeal Centre (NFAC) [hereinafter referred to as the "CIT(A)"] u/s. 250 of the Income tax Act, 1961 [hereinafter referred to as "Act"] for the Assessment year [A.Y.] 2017-18, wherein learned CIT(A) has dismissed assessee's appeal exparte in default of the assessee.

2. The brief facts under appeal state that the assessee filed his return of income for A.Y. 2017-18 on 07.12.2017, declaring total income of Rs. 8,51,610/-. The return was processed u/s. 143(1) of the Act. Later on the case was selected for limited scrutiny under computer aided scrutiny selection (CASS). Statutory notices u/s 143(2) and 142(1) were issued and served upon the assessee. After considering the submissions of the assessee, learned assessing officer, vide assessment order dated 29/11/2019, added Rs. 12,88,500/- under section 69A of the Act and assessed total income of the assessee at Rs. 21,40,110/-.

3. Aggrieved by the assessment order, assessee preferred an appeal before learned CIT(A), who dismissed assessee's first appeal ex parte in default of assessee.

4. Assessee has filed this second appeal on the ground that learned CIT(A) has erred in confirming the said addition ex parte in violation of the Principles of natural justice.

5 We have perused the records and heard learned representative for the appellant assessee and ld. DR for revenue.

6. Learned representative for the assessee has submitted that the impugned order has been passed by learned CIT(A), ex parte without affording reasonable opportunity of hearing to the assessee. Prayed to set aside the impugned order.

7. Learned DR has submitted that assessee was provided sufficient opportunity of hearing by learned CIT(A) on various

occasions but for no avail. Learned DR has supported impugned order.

8. We notice that the assessee did not respond to the notices issued by the first appellate authority on 01/02/2021, 27/07/2023, 14/08/2023, 06/03/2024 and 19/04/2024. It is however noticed that learned CIT(A) passed ex-parte impugned order without any discussion on the merits of the case, whereas learned CIT(A) was expected to state the points for determination, decision thereon and the reasons for the decision as provided u/s. 250(6) of the Act. In the circumstances and in the interest of justice and fair play, we deem it just and appropriate to afford last opportunity to the assessee and remit the matter back to the file of learned CIT(A) for adjudication on merits. We order accordingly. We further direct the assessee to be diligent and cooperative in attending the hearings and making submissions before the learned CIT(A) for the expeditious and effective disposal. Assessee shall refrain from seeking any adjournment but for compelling and unavoidable reasons. Needless to say that learned CIT(A) shall ensure the observance of the principles of natural justice. The appeal is liable to be allowed accordingly.

9. In the result, the appeal is allowed for statistical purposes. Impugned order dated 26.04.2024 is set aside.

Order pronounced in open court on 25.03.2025.

Sd/-
(ANNAPURNA GUPTA)
ACCOUNTANT MEMBER

Sd/-
(SUNIL KUMAR SINGH)
JUDICIAL MEMBER

Agra; Dated 25/03/2025
Rahul, LDC

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Mumbai
5. Guard file.

BY ORDER,

//True Copy//

(Asstt. Registrar)
ITAT, Agra