

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

**BEFORE : SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER
AND
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

ITA No.24/Agr/2025
Assessment Year: 2016-17

Bhoop Singh, 10/27,-D, Geeta Bhawan, Civil Lines, Mathura.	Vs.	Income-tax Officer, Ward 1(3)(1), Mathura.
PAN : AEOPS8066A		
(Appellant)		(Respondent)

Assessee by	Sh. Siddhartha Bhargava, CA
Department by	Sh. Shailendra Srivastava, Sr. DR

Date of hearing	02.04.2025
Date of pronouncement	02.04.2025

ORDER

Per Sunil Kumar Singh, Judicial Member:

This appeal has been preferred by assessee against the impugned order dated 21.11.2024 passed in Appeals No.CIT(APPEALS)-1, AGRA/10413/2018-19 by the Ld. Commissioner of Income-tax (Appeals), NFAC, Delhi u/s. 250(6) of the Income-tax Act, 1961 (hereinafter referred to as "the Act") wherein the Id. CIT(Appeals), confirmed the addition made by the learned Assessing Officer.

2. Brief facts state that the assessment of the appellant/assessee was completed on 28.12.2018 u/s. 143(3) of the Act under limited scrutiny for examination of investment and income relating to securities transactions

carried out by the assessee. The Assessing Officer after examination of records and the details furnished by the assessee, made an addition of Rs.14,90,059/- in the hands of the assessee under the head "income from other sources", which stood confirmed by the Id. CIT(Appeals) vide impugned order dated 21.11.2024 passed in first appeal filed by the appellant/assessee.

3. We have perused the records and heard the Id. Representative for the assessee and the Id. Departmental representative for the Revenue.

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

5. Learned DR has submitted that the assessee was provided sufficient opportunity of hearing by learned CIT(Appeals) on various occasions, but for no avail. Learned DR has supported the impugned order.

6. We notice that the assessee did not respond to the notices issued by the first appellate authority on 24.02.2021, 12.07.2024, 08.10.2024 and 06.11.2024. It is however noticed that learned CIT(Appeals) passed ex-parte impugned order without any discussion on the merits of the case, whereas learned CIT(Appeals) 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(Appeals) 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(Appeals) 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(Appeals) shall ensure the observance of the principles of natural justice. The appeal is liable to be allowed accordingly.

7. In the result, the appeal is allowed for statistical purposes. The impugned order dt. 21.11.2024 is set aside.

Order pronounced in the open court on 02.04.2025.

Sd/-

**(BRAJESH KUMAR SINGH)
ACCOUNTANT MEMBER**

Sd/-

**(SUNIL KUMAR SINGH)
JUDICIAL MEMBER**

Dated: 02.04.2025

*aks/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, Agra