

**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.25/Agr/2025
Assessment Year: 2013-14

Satish Narayan Shukla, Mohalla Katra Hemnath, Phaphund, Distt. Auraiya-206122 (UP).	Vs.	Income-tax Officer, Ward 1(1)(4), Auraiya.
PAN : BCWPA6111B		
(Appellant)		(Respondent)

Assessee by	Sh. Avadhesh Kumar, 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 22.11.2024 passed in Appeals No.NFAC/2012-13/10149376 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 appellant/assessee filed return of income in pursuance to notice u/s. 148 of the Act declaring income of Rs.2,67,450/-

after deducting the exemption claimed u/s. 54 and 54F of the Act on the long term capital gain arising on sale of capital asset, and agricultural income of Rs.35,000/-. The said income declared by appellant was accepted by the Assessing Officer vide assessment order dated 30.05.2016 originally passed u/s. 143(3) r.w.s.147 of the Act. Subsequently, another re-assessment proceedings u/s. 147 were initiated against the assessee, wherein the claim of deduction u/s. 54 and 54F amounting to Rs.12,22,705/- was disallowed for want of supporting documentary evidence vide order dated 28.03.2022, which stood confirmed by the Id. CIT(Appeals) vide impugned order dated 22.11.2024 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 07.07.2022, 02.08.2023, 02.10.2024 and 25.10.2024. 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. 22.11.2024 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