

**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.115/Agr/2025  
Assessment Year: 2020-21

Kalawati, Gali No.-4, Ashram Marg, Ashok Nagar, Etawah.	<b>Vs.</b>	Income-tax Officer, Ward 2(2)(5), Etawah.
<b>PAN : BNZPK4594E</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	None(Adjournment application rejected)
Department by	Sh. Shailendra Srivastava, Sr. DR

Date of hearing	03.04.2025
Date of pronouncement	03.04.2025

**ORDER**

**Per Sunil Kumar Singh, Judicial Member:**

This appeal has been preferred by assessee against the impugned order dated 22.11.2023 passed in Appeal no. NFAC/2019-20/10187292 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.] 2020-21, wherein learned CIT(A) has dismissed assessee's appeal exparte.

2. None responded for the assessee. However, an adjournment application was brought on record which was rejected. Perused records and heard Learned DR who supported the impugned order.

3. We notice that the assessee filed this second appeal on 28.02.2025 against the impugned order passed on 22.11.2023 by a delay of about 404 days. The reasons mentioned in the application for condonation of delay are that all the income tax matters were being looked after by assessee's husband, Shri Krishna Murari Dubey, who unfortunately expired and the assessee had never given her e-mail Id. to the Revenue, hence, the impugned order has never been served upon her. No service of the impugned order was conducted through post. The assessee is a widow and when she came to know about passing of the appellate order, she engaged a consultant at Agra and filed the appeal without losing any further time.

4. Considering the aforesaid reasons, given in the condonation application and in the interest of justice, we deem it just and proper to condone the said delay in filing this appeal. The delay is accordingly condoned.

5. Now coming on to the merits of the case, it is no doubt true that the Id. CIT(Appeals) had issued various notices to the assessee, which stood un-responded. However, we notice that the impugned order is not based on merits with reason. There is no due or proper application of mind or any

critical analysis or objective consideration in the matter despite the same being first appellate authority. It is well settled in law that the reason is the life of law. It is that filament that injects soul to the order. Absence of analysis not only evinces non-application of mind but also mummifies the core spirit of the order. 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 remit the matter back to the file of learned CIT(A) for adjudication on merits and to pass speaking order. We 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. Needless to say, that learned CIT(A) shall ensure the observance of the principles of natural justice. It is made clear that we have not made any observation in respect of the merits of the case. The appeal is liable to be allowed.

6. In the result, the appeal is allowed for statistical purposes. The impugned order dated 22.11.2023 is set aside.

***Order pronounced in the open court on 03.04.2025.***

**Sd/-**

**(BRAJESH KUMAR SINGH)  
ACCOUNTANT MEMBER**

Dated: 03.04.2025

**Sd/-**

**(SUNIL KUMAR SINGH)  
JUDICIAL MEMBER**

\*aks/-

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra