

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

**BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER
AND
SHRI SUBHASH MALGURIA, JUDICIAL MEMBER**

I.T.A. No.186/Alld/2024
Assessment year:2014-15

UP Education Service Selection Commission, 23, Allenganj, Allahabad. PAN:ALDUO0297D (Appellant)	Vs.	Income Tax Officer, Circle (TDS), Allahabad (Respondent)
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Appellant by	Mamta Pandey, Advocate
Respondent by	Shri A. K. Singh, Sr. D.R.

ORDER

PER ANADEE NATH MISSHRA:A.M.

(A) This appeal vide I.T.A. No.186/Alld/2024 has been filed by the assessee for assessment year 2014-15 against impugned appellate order dated 21/10/2024 (DIN & Order No.ITBA/APL/S/250/2024-25/1069827115(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

(A.1) The facts of the case, in brief, are that the assessee is a Board constituted under specific act passed by the assembly of U.P for the purpose of selection of Principals, Lecturers & LT Grade Teachers in Government aided schools. During the course of verification carried out by the AO-TDS, it was noticed that the assessee had made certain payments to

various parties which attracts the provisions of TDS but the assessee did not deduct Tax at Source against such payments. Accordingly, show-cause notice was issued by the AO-TDS to the assessee for failure of making TDS compliance in respect of payment made to various parties during financial year 2013-14 relevant to assessment year 2014-15. After taking into consideration, the response of the assessee; the AO-TDS had passed order u/s 201(1)/201(1A) of the Act, raising a demand of Rs.41,48,511/-. Being aggrieved with the order passed by the Assessing Officer, the assessee preferred appeal before the learned CIT(A), who passed ex-parte order and dismissed the appeal filed by the assessee. Now the assessee is in appeal before the Income Tax Appellate Tribunal.

(B) At the time of hearing before us, the learned Counsel for the assessee submitted that learned CIT(A) has not decided the appeal on merits and instead the appeal of the assessee was dismissed taking adverse view of non compliance of notice of hearing issued by him. She further submitted that the issue regarding merits should be restored back to the file of the learned CIT(A) because the learned CIT(A) is duty bound to pass speaking order on merits. The learned Sr. Departmental Representative for Revenue expressed no objection to this.

(C) We have heard both sides. We have perused materials on record. We noted that learned CIT(A) has passed ex-parte order as according to him, nobody has appeared when the appeal was fixed for hearing before him. From the order of CIT(A), it is apparent that the CIT(A) had issued various notices to the assessee however, neither anybody appeared nor filed written submissions and ultimately the CIT(A) passed the ex-parte order. However, looking into the overall facts and circumstances of the case and in the interest of substantial justice, since the order of the learned CIT(A) is cryptic and non-speaking, we deem it appropriate to restore appeal to the

file of the learned First Appellate Authority with a direction to adjudicate the issues raised by the assessee before him, on merits in accordance with law after giving proper opportunity of being heard to the assessee.

(C.1) In view of the foregoing and as representatives of both sides are in agreement on this; we set aside the impugned appellate order dated 21/10/2024 of the learned CIT(A) and we direct the learned CIT(A) to decide the appeal through de novo order which should be speaking order on merits in accordance with law after providing reasonable opportunity to the assessee and ensuring due compliance of requirements u/s 250(6) of the IT Act.

(D) In the result, the appeal is partly allowed for statistical purposes.

(Order pronounced in the open court on 22/05/2025)

Sd/.
(SUBHASH MALGURIA)
Judicial Member

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Dated:22/05/2025
*Singh

Copy of the order forwarded to :

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