

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

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

ITA No. 124/Agr/2025
Assessment Year: 2012-13

Amber Kankane, 14, Gandhi Nagar, Orai, Hotel Shanti Palace, Jalaun-285001.	Vs.	Income-tax Officer, Ward 4(5), Orai, Jalaun.
PAN : BPXPK7630H		
(Appellant)		(Respondent)

Assessee by	None
Department by	Sh. Shailendra Srivastava, Sr. DR

Date of hearing	20.05.2025
Date of pronouncement	29.05.2025

ORDER

Per Sunil Kumar Singh, Judicial Member:

This appeal has been preferred by assessee against the impugned order dated 19.05.2023 passed in Appeal No. CIT (A), Kanpur-2/10379/2019-20 by the Ld. Commissioner of Income-tax (Appeals), NFAC, Delhi u/s. 250 of the Income-tax Act, 1961 (hereinafter referred to as "the Act"), wherein the learned CIT(Appeals) has sustained the addition of Rs.24,00,000/- made by the Assessing Officer on account of accommodation entries received by the assessee in the guise of unsecured loans from entry provider, M/s. Nikki Global Finance Ltd. and Rs.60,000/- as commission on such accommodation entries, vide assessment order dated 26.12.2019 passed u/s. 147 of the Act.

2. None responded for the assessee. Perused the records and heard the Id. Departmental Representative, who has supported the impugned order.

3. At the very outset, we notice that this appeal has been filed on 07.03.2025 against the impugned order dated 19.05.2023 by a delay of about 598 days. Assessee's delay condonation application is on record, which states that the appellant, being a student of BBA-I year, resides with his parents at Orai. Due to misunderstanding between the appellant's father and local counsel, the information in respect of the impugned order was not communicated to the appellant by local counsel. It was only when the Inspector of the department visited assessee's residence to serve the demand notice, the impugned order came to the limelight of the assessee and the order was downloaded on 28.02.2025 by engaging a Sr. lawyer at Kanpur and the appeal could be filed thereafter. Prayed to condone the delay in filing the appeal and to adjudicate the matter on merits. An affidavit has also been filed on behalf of the assessee in support of the delay condonation application. The facts in respect of delay supported by assessee's affidavit are un-controverted. Hence, in the interest of justice, we treat the facts as sufficient to condone the delay in filing this appeal.

4. Perusal of the impugned order shows that notices were issued by the Id. CIT(Appeals) on 06.01.2021, 14.03.2023, 27.03.2023 and 19.04.2024, but remained un-responded by the assessee. However, Ld. CIT(Appeals) passed

ex parte impugned order, but not on merits. The Id. 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.

5. In the result, the appeal is allowed for statistical purposes. The impugned order dt. 19.05.2023 is set aside.

Order pronounced in the open court on 29.05.2025.

Sd/-

**(MANISH AGARWAL)
ACCOUNTANT MEMBER**

Sd/-

**(SUNIL KUMAR SINGH)
JUDICIAL MEMBER**

Dated: 29.05.2025

*aks/-

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra