

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

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

I.T.A. No.26/Alld/2025
Assessment year:2016-17

Harish Chandra Mishra Jhalwa, Allahabad. PAN:GBUPM4809L (Appellant)	Vs.	Income Tax Officer-2(1), Allahabad (Respondent)
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Appellant by	None
Respondent by	Shri A. K. Singh, Sr. D.R.

ORDER

PER SUBHASH MALGURIA:J.M.

This appeal vide I.T.A. No.26/Alld/2025 has been filed by the assessee for assessment year 2016-17 against impugned appellate order dated 29/12/2023 (DIN & Order No.ITBA/NFAC/S/250/2023-24/1059194517(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

2. This appeal has been filed by the assessee, beyond time limit prescribed under section 253(3) of IT Act. The assessee has submitted application for condonation of delay in filing of the appeal pleading that the

delay was unintentional and beyond the control of the assessee and has requested to admit the appeal for hearing. The learned Sr. Departmental Representative for Revenue did not express any objection to assessee's application for condonation of delay in filing of the appeal. In view of the foregoing, and in specific facts and circumstances of the present appeal before us, the delay in filing of this appeal is condoned; and the appeal is admitted for hearing.

3. The facts of the case, in brief, are that the assessee is an individual and engaged in agricultural activities. The assessee has not filed his return of income for the year under consideration. The assessee has purchased immovable property amount to Rs.20,00,000/- and paid stamp duty of Rs.2,53,900/- and income from other sources amounting to Rs.16,25,500/-, thus aggregating to Rs.38,79,400/-. The Assessing Officer assessed the total income of the assessee under section 147 read with section 144 of the Act at Rs.38,79,400/- and made addition of Rs.22,53,900/- under section 115BBE and Rs.16,25,500/- under the head income from other sources. Being aggrieved, the assessee filed appeal against the assessment order in the office of learned CIT(A). Vide order dated 29/12/2023, the assessee's appeal was dismissed by the learned CIT(A) ex-parte. The present appeal has been filed by the assessee against the aforesaid impugned appellate order dated 29/12/2023 passed by the learned CIT(A).

4. During the course of hearing, the assessee was represented by none. In the absence of any representation from assessee's side, we heard learned Sr. D.R. who relied on the orders of the authorities below. On perusal of records, it is seen that the assessment order as well as the impugned appellate order of the learned CIT(A), both were passed ex-parte qua the appellant assessee. Further, reasonable opportunity of

being heard was not provided to the assessee. In view of the foregoing, the order of learned CIT(A) is set aside and the issues in dispute regarding additions made in assessment order are restored back to the file of the Assessing Officer with the direction to pass de novo assessment order in accordance with law after providing reasonable opportunity of being heard to the assessee.

5. In the result, the appeal is allowed for statistical purposes.

(Order pronounced in the open court on 05/06/2025)

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Sd/.
(SUBHASH MALGURIA)
Judicial Member

Dated:05/06/2025

*Singh

Copy of the order forwarded to :

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