

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

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

ITA No. 170/Agr/2023
Assessment Year: 2015-16

Ram Devi, 275/B-1, Near Prema Kunj Vivah Ghar, Budhha, Jhansi (UP).	Vs.	ACIT, Central Circle, Agra
PAN : CDGPD6685M		
(Appellant)		(Respondent)

Assessee by	None
Department by	Sh. Sukesh Kumar Jain, CIT/DR

Date of hearing	20.05.2025
Date of pronouncement	16.06.2025

ORDER

PER : SUNIL KUMAR SINGH, JUDICIAL MEMBER:

This appeal has been preferred by assessee against the impugned order dated 29.09.2023 passed in Appeal No. CIT (A)-iv/knp/10305/2014-15 by the Ld. Commissioner of Income-tax (Appeals), Kanpur-4 u/s. 250(6) of the Income-tax Act, 1961 (hereinafter referred to as "the Act"), wherein the learned first appellate authority has dismissed assessee's first appeal ex parte for non-prosecution, resulting in confirming the addition of Rs.5,35,000/- made by the Assessing Officer u/s. 69 of the Act on account of unexplained investment in immovable property, vide assessment order 23.12.2022 passed u/s. 144 r.w.s. 153C of the Act.

2. At the very outset, it is noticed that there was a defect in this appeal pointed out by the Registry, inasmuch as, the assessment year 2024-25 was mentioned in the appeal fee challan submitted in this appeal for A.Y. 2015-16. Defect memos to this effect were also issued to the assessee, who, vide letter dated 26.05.2025, has submitted that it was due to typographical mistake that A.Y. 2024-25 was wrongly mentioned in the challan, whereas the challan was actually paid for A.Y. 2015-16, hence, the appeal fee challan be treated for A.Y. 2015-16. She has also filed copy of an application for rectification addressed to DCIT Central Circle Agra and her affidavit, deposing therein that due to clerical typographical mistake, A.Y.' 2024-25' was wrongly mentioned in the challan in place of A.Y. '2015-16'. It is also sworn in the affidavit that there is no mis-utilization of said challan. The Registry has also submitted its report dated 28.05.2025, stating that the mistake, noted above, seems to be a clerical mistake. In view of all this, we admit the appeal as regular for adjudication on merits.

3. This appeal has been filed on the ground that Ld. CIT(Appeals) has erred in passing the impugned order merely on surmises and conjecture without affording proper opportunity of hearing to the assessee.

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

5. Perusal of the impugned order shows that notices were issued by the Id. CIT(Appeals) on 24.06.2023, 28.08.2023, 06.09.2023 and 15.09.2023, but the assessee neither responded to any of the notices nor filed any submission before the first appellate authority. Such irresponsible conduct of the assessee cannot be appreciated. However, it is seen that the first appellate authority has not passed the ex parte impugned order on merits, whereas 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.

6. In the result, the appeal is allowed for statistical purposes. The impugned order dt. 29.09.2023 is set aside.

Order pronounced in the open court on 16.06.2025.

Sd/-

**(MANISH AGARWAL)
ACCOUNTANT MEMBER**

Sd/-

**(SUNIL KUMAR SINGH)
JUDICIAL MEMBER**

Dated: 16.06.2025

*aks/-

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra