

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

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

ITA No. 147/Agr/2025
Assessment Year: 2013-14

Bharat Singh Yadav, S/o Shri Ram Swaroop Yadav, Village-Ujhiyani, Tehsil- Saifai, District-Etawah-206001 (UP).	Vs.	Income-tax Officer, Ward 2(2)(5), Etawah.
PAN : AQTPA4603Q		
(Appellant)		(Respondent)

Assessee by	Sh. Rishi Kumar Agarwal, C.A.
Department by	Sh. Shailendra Srivastava, Sr. DR

Date of hearing	22.05.2025
Date of pronouncement	16.06.2025

ORDER

Per : Sunil Kumar Singh, Judicial Member:

This appeal has been preferred by the assessee against the impugned order dated 06.01.2025 passed in Appeal No. NFAC/2012-13/10133110 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") for the assessment year 2013-14, wherein the Id. CIT(Appeals) has dismissed assessee's appeal ex parte.

2. At the very outset, learned representative for the assessee has submitted that this appeal was filed on 18.03.2025 against the impugned

order dated 06.01.2025 by a delay of 10 days and has drawn the attention of the Tribunal towards assessee's delay condonation application, wherein it has been mentioned that the assessee is a Sr. citizen and is suffering from age related medical issues rigorously from 01.03.2025 to 12.03.2025. Keeping in view the meager duration of 10 days' delay and in the interest of justice, we condone the delay caused in filing this appeal.

3. Learned representative for the assessee has further submitted that the impugned order has been passed ex parte in violation of principles of natural justice. Hence, the impugned order be set aside and the first appellate authority be directed to decide the matter afresh on merits after affording opportunity of hearing to the assessee.

4. Learned DR has supported the impugned order.

5. Perusal of the impugned order shows that notices were issued by the Id. CIT(Appeals) to the assessee on 11.12.2024, 20.12.2024, and 27.12.2024, but the assessee neither responded to any of the notices nor filed any submission before the first appellate proceedings. Such irresponsible conduct of the assessee cannot be appreciated. However, it is seen that the first appellate authority has passed ex parte impugned order, but not 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. Rather, the Id. CIT(Appeals) himself has categorically mentioned in the impugned order that he is refraining from discussion and decision on the grounds of appeal on merits. 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. 06.01.2025 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