

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

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

ITA No. 161/Agr/2025  
Assessment Year: 2015-16

Ram Bharosi Lal Sharma, 4/22, A/4, Shivpuri, Prithvinath, Shahganj, Agra-282001.	<b>Vs.</b>	Income-tax Officer, Ward 1(1)(2), Agra.
<b>PAN : CMQPS2420G</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Dheeraj Jain, CA
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 assessee against the impugned order dated 13.01.2025 passed in Appeal No. NFAC/2014-15/10241397 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 (AY) 2015-16, wherein the learned first appellate authority has dismissed assessee's first appeal ex parte in default of assessee.

2. According to the report submitted by the registry, this time barred appeal was filed on 27.03.2025 against the impugned order dated

13.01.2025 by a delay of 13 days. The appeal has to be treated within time in view of amendment made to section 253(3) of the Act vide Finance Act, 2024 w.e.f. 01.10.2024. The appeal, not being time barred stands admitted.

3. Learned representative for the assessee moved an adjournment application, which was rejected. Perused the records and heard the Id. Representative for the assessee and Ld. Departmental representative for the revenue.

4. This appeal has been filed on the ground, in addition to many others, that the Id. CIT(Appeals) has erred in dismissing the appeal without affording proper opportunity of hearing to assessee.

5. Perusal of the impugned order shows that notices were issued by the Id. CIT(Appeals) on 01.05.2023, 29.08.2024, 25.09.2024, 02.12.2024 and 20.12.2024, 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 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 a fresh. 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. 13.01.2025 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