

**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.45/Alld/2025  
Assessment year:2013-14

Uma Kesharwani, Padila Mahadeo Ismilganj, Allahabad. PAN:AVFPK8177Q (Appellant)	Vs.	Income Tax Officer, Ward-1(3), Allahabad  (Respondent)
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Appellant by	None (Application
Respondent by	Shri A. K. Singh, Sr. D.R.

**ORDER**

**PER SUBHASH MALGURIA:J.M.**

This appeal vide I.T.A. No.45/Alld/2025 has been filed by the assessee for assessment year 2013-14 against impugned appellate order dated 07/01/2025 (DIN & Order No.ITBA/APL/S/250/2024-25/1071941648(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

2. The facts of the case, in brief, are that in this case, original assessment was completed under section 143(3) of the Act on 10/02/2016 on total income of Rs.4,69,460/- as against returned income of Rs.4,39,390/- by making addition of Rs.30,063/- on account of extra profit. Further, proceedings under section 147 of the Act were initiated by issue of

notice u/s 148 on 25/03/2017. Accordingly, assessment was completed under section 143(3)/147 of the Act on a total income of Rs.18,64,080/-. Being aggrieved, the assessee carried the matter in appeal before the learned CIT(A), who has dismissed the appeal of the assessee for non-prosecution. Being further aggrieved, the assessee is in appeal before the Income Tax Appellate Tribunal.

3. At the time of hearing before us, there was no representation from the assessee's side. In the absence of any representation from the assessee's side, the learned D.R. for Revenue was heard and the materials available on record were perused. On perusal of records, it is seen that the learned CIT(A) has dismissed the appeal of the assessee for non-prosecution and has not decided the appeal of the assessee on the merits and has not passed a speaking order. We are of the considered view, in view of section 250(6) of the I. T. Act, that the learned CIT(A) has statutory duty to pass a speaking order on merits on the various grounds of appeal filed by the assessee. Having regard to the same, we set aside the impugned appellate order dated 07/01/2025 to the file of learned CIT(A) and we direct the learned CIT(A) to pass de novo order on merits in accordance with law after providing reasonable opportunity of being heard to the assessee.

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

(Order pronounced in the open court on 23/07/2025)

Sd/.  
**(ANADEE NATH MISSHRA)**  
**Accountant Member**

Sd/.  
**(SUBHASH MALGURIA)**  
**Judicial Member**

Dated:23/07/2025  
\*Singh

**Copy of the order forwarded to :**

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