

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

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

ITA No. 247/Agr/2025
Assessment Year: 2004-05

Manoj Jairamdas Bhojwani, 21, Kunj Gali, Etawah (UP)	Vs.	Income-tax Officer, Ward 2(2)(5), Etawah.
PAN : AFIPB9877M		
(Appellant)		(Respondent)

Assessee by	Sh. Anurag Sinha, Advocate
Department by	Sh. Anil Kumar, Sr. DR

Date of hearing	15.07.2025
Date of pronouncement	30.07.2025

ORDER

PER : SUNIL KUMAR SINGH, JUDICIAL MEMBER:

This appeal has been preferred by assessee against the impugned order dated 28.02.2025 passed in Appeal No.CIT(Appeal) 2, Agra/10001/2010-11 by Ld. ADDL/JCIT(A)-8, Mumbai u/s. 250 of the Income-tax Act, 1961 (hereinafter referred to as "the Act") for the assessment year 2004-05, wherein learned CIT(Appeals) has dismissed assessee's first appeal exparte.

2. At the very outset, we notice that the assessee filed this second appeal on 02.05.2025 against the impugned order dated 28.02.2025 by a delay of about 3 days. Ld. AR has orally prayed to condone the said delay

of 3 days. In the interest of justice, the meager delay of 3 days is condoned.

3. This appeal has been preferred on the ground, in addition to other grounds, that the Id. CIT(Appeals) has erred in dismissing first appeal ex parte in violation of section 250(6) of the Act.

4. Perused the records and heard learned representative for the assessee and Id. departmental representative for the revenue.

5. Learned AR has submitted that the impugned order of Id. CIT(Appeals) is not sustainable, having been passed without affording reasonable opportunity of hearing to the assessee.

6. Ld. DR, on the other hand, has submitted that more than sufficient opportunities were afforded to the appellant by Id. CIT(Appeals). He supported the impugned order.

7. Perusal of the impugned order shows that during the appellate proceedings, learned CIT(Appeals) issued various notices, as mentioned at page 2 & 3 of the impugned order, most of which remained un-responded on behalf of the assessee. Such a conduct of the assessee cannot be appreciated. It is, however, noticed that learned CIT(Appeals) has passed ex-parte impugned order without any discussion on the merits of the case, whereas learned 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.

8. In the result, the appeal is allowed for statistical purposes. The impugned order dt. 28.02.2025 is set aside.

Order pronounced in the open court on 30.07.2025.

Sd/-
(BRAJESH KUMAR SINGH)
ACCOUNTANT MEMBER

Sd/-
(SUNIL KUMAR SINGH)
JUDICIAL MEMBER

Dated: 30.07.2025

*aks/-

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra