

**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. 138/Agr/2025  
Assessment Year: 2020-21

Sneha Pandey, Mandir Mahewa Etawah (UP).	<b>Vs.</b>	Income-tax Officer, Ward 2(2)(5), Etawah.
<b>PAN : BFWPP4889J</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Manuj Sharma, 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 15.05.2024 passed in Appeal No. NFAC/2019-20/10188204 by 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 2020-21, wherein learned CIT(Appeals) has dismissed assessee's first appeal, confirming the addition of Rs.26,99,500/- being the difference between the fair market value of property sold of Rs.55,99,500/- and declared sale consideration thereof amounting to Rs.29,00,000/- and the addition of Rs.11,57,000/- on account of disallowance of indexed cost

of improvement as LTCG, made by the Assessing Officer vide assessment order dated 23.09.2022 passed u/s. 143(3) r.w.s. 144B of the Act.

2. At the very outset, we notice that the assessee filed this second appeal on 12.03.2025 against the impugned order passed on 15.05.2024. The reasons mentioned in the application for condonation of delay are that the e-main Id mentioned in Form No. 35 was of assessee's earlier counsel, who did not inform the assessee about passing of the impugned order, which led the assessee to file this appeal with delay. The assessee has also filed an affidavit in support of delay condonation application. Prayed to condone the delay.

3. Considering the aforesaid reasons, given in the delay condonation application supported by uncontroverted affidavit and in the interest of justice, we deem it just and proper to condone the said delay in filing this appeal. The delay is accordingly condoned.

4. This appeal has been preferred on the ground, in addition to other grounds, that the Id. CIT(Appeals) has erred in confirming the assessment order in violation of section 250(6) of the Act.

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

6. 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.

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

8. Perusal of the impugned order shows that during the appellate proceedings, learned CIT(Appeals) issued various notices to the assessee on 13.09.2023, 21.09.2023, 04.10.2023, 12.10.2023 and 02.05.2024, 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 also 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.

9. In the result, the appeal is allowed for statistical purposes. The impugned order dt. 15.05.2024 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