

**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. 268/Agr/2025
Assessment Year: 2013-14

Ashok Kumar Goyal, Prop., C/o Hariom Land Trading Co., Khatke Ka Bada, Dal Bazar, Lashkar, Gwalior.	Vs.	JCIT/Addl. CIT, NFAC, Delhi.
PAN : ACLPG9004H		
(Appellant)		(Respondent)

Assessee by	None (Adjournment application rejected)
Department by	Sh. Anil Kumar, Sr. DR

Date of hearing	16.07.2025
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 25.03.2025 passed in Appeal No. NFAC/2012-13/10112174 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 2013-14, wherein learned CIT(Appeals) has dismissed assessee's first appeal, confirming the addition of Rs.1,23,10,312/- treating the same to be an income from other sources instead of short-term capital

gains claimed by the assessee, vide assessment order dated 31.03.2022 passed u/s. 147 r.w.s. 144B of the Act.

2. 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 and the principles of natural justice.

3. None appeared on behalf of the assessee. However, an adjournment application was placed on record, which was rejected. We have perused the records and heard the learned Departmental Representative for the Revenue who supported the impugned order.

4. It transpires from the perusal of the impugned order that the assessee did not respond to the notices issued by the first appellate authority on 20.08.2024, 27.08.2024 and 19.12.2024. Such a conduct of assessee cannot be appreciated. It is, however, noticed that learned CIT(Appeals) 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.

5. In the result, the appeal is allowed for statistical purposes. The impugned order dt. 25.03.2025 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