

**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. 306/Agr/2025  
Assessment Year: 2017-18

Ram Swaroop Agarwal, Through legal heir Vinod Kumar Agarwal, Bhatiyara Mohalla, Bada Bazar, Datia, Gwalior.	<b>Vs.</b>	Income-tax Officer, Ward 1(3), Gwalior.
<b>PAN : ABXPA1808L</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Ashok Vijaywargiya, CA
Department by	Sh. Anil Kumar, Sr. DR

Date of hearing	17.07.2025
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 20.03.2025 passed in Appeal No.CIT (A), Gwalior/10514/2019-20 by Ld. CIT (A)/NFAC, Delhi u/s. 250 of the Income-tax Act, 1961 (hereinafter referred to as "the Act") for the assessment year 2017-18, 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 31.05.2025 against the impugned order dated 20.03.2025 by

a delay of about 11 days. The reasons mentioned in the application for condonation of delay are that the appellant/assessee handed over all the necessary documents to the staff of his representative/CA, but the same were inadvertently placed in wrong folder at the office of the Ld. AR due to work pressure of time barring assessment cases, which led to file the appeal with a delay of 11 days. Ld. AR has also filed an affidavit in support of assessee's 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 dismissed the first appeal ex parte without affording an opportunity of hearing to the assessee in violation of the principles of natural justice.

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 ld. 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 on 30.01.2021, 04.11.2022, 24.06.2024, 08.07.2024, 19.07.2024, 25.02.2025 and 12/03.2025, but the assessee either chose to seek adjournments or filed no response. It is, however, noticed that learned CIT(Appeals) has passed ex-parte impugned order without any substantial 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. 20.03.2025 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