

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

|  |            |   |
|--|------------|---|
| Ramhet Singh, Shri Vihar Colony, Near Ganesh Mandir. Ghosipura Station, Gwalior. | <b>Vs.</b> | Income-tax Officer, Ward 2(1), Gwalior. |
| <b>PAN : ABNPY2597E</b>  |            |   |
| <b>(Appellant)</b>   |            | <b>(Respondent)</b>                     |

|               |                            |
|---------------|----------------------------|
| Assessee by   | Sh. Manuj Sharma, Advocate |
| 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 30.04.2025 passed in Appeal No.CIT (A), Gwalior/10383/2019-20 by Ld. ADDL/JCIT(A)-1, Gurugram 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 ex parte, confirming the assessment order dated 23.11.2019 passed u/s. 144 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 not passing the impugned order in terms of section 250(6) of the Act.

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

4. 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, particularly when the assessment order was also passed u/s. 144 of the Act.

5. 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.

6. Perusal of the impugned order shows that during the appellate proceedings, learned CIT(Appeals) issued notices to the assessee on 20.10.2021, 08.11.2021, 25.07.202, 26.08.2022, 26.10.2022, 12.02.2024, 06.08.2024 and 07.04.2025, which remained un-responded on behalf of the assessee. 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. A perusal of the assessment order also reveals that the same has been passed u/s. 144 and the addition of Rs.13,15,340/- has been made on account of unexplained investment in purchase of land u/s. 69 of the Act. In the circumstances, keeping in view that both the orders of authorities below are passed ex parte and considering the request of assessee to provide one more opportunity of hearing before the Assessing Officer to explain the source of impugned payment 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 Assessing Officer for adjudication a fresh after giving last opportunity of hearing to the assessee. We order accordingly. We further direct the assessee to be diligent and cooperative in attending the proceedings and furnishing cogent evidences to explain the source of impugned payment before the Assessing Officer for the expeditious and effective disposal. Assessee shall refrain from seeking any adjournment but for compelling and unavoidable reasons. Needless to say that learned AO shall ensure the observance of the principles of natural justice. The appeal is liable to be allowed accordingly.

7. In the result, the appeal is allowed for statistical purposes. The impugned orders of the authorities below are 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