

**IN THE INCOME TAX APPELLATE TRIBUNAL  
JABALPUR BENCH "SMC", JABALPUR**

**BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

I.T.A. No.64/JAB/2024  
Assessment year:2011-12

Shri Dilip Pathak Rampur Baghelan At Satna At Post Rampur Baghelan SATNA PAN:BEVPP5649N (Appellant)	Vs.	Income Tax Officer Ward-1, Satna  (Respondent)
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Appellant by	None
Respondent by	Shri N. M. Prasad, Sr. D.R. 1

**ORDER**

(A) This appeal vide I.T.A. No.64/JBP/2024 has been filed by the assessee for assessment year 2011-12 against impugned appellate order dated 27/02/2024 (DIN & Order No.ITBA/APL/S/250/2023-24/1061580903 (1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

(B) The facts of the case, in brief, are that the assessee is an individual. The assessee has not filed his return of income for the year under consideration. The case was reopened u/s 147 of the Act and assessment was completed u/s 144 of the Act on 27/11/2018 determining the total income of the assessee at Rs.5,07,570/-. The Assessing Officer made an addition of Rs.5,07,570/-. Being aggrieved, the assessee filed appeal in the office of learned CIT(A). Vide impugned order dated 27/02/2024, the assessee's appeal was dismissed by the learned CIT(A) for non prosecution. Being aggrieved further, the assessee has filed the present appeal in

Income Tax Appellate Tribunal against the aforesaid impugned appellate order of learned CIT(A).

(C) At the time of hearing in Tribunal, there was no representation from the assessee's side. In the absence of any representation from the assessee's side, the learned D.R. for Revenue was heard and the materials available on record were perused. On perusal of records, it is seen that the learned CIT(A) has dismissed the appeal of the assessee for non-prosecution and has not decided the appeal of the assessee on the merits and has not passed a speaking order. In view of provisions of section 250(6) of the I. T. Act, that the learned CIT(A) has statutory duty to pass a speaking order on merits on the various grounds of appeal filed by the assessee. Having regard to the same, the impugned appellate order dated 07/01/2025 is set aside to the file of learned CIT(A) with the direction to pass de novo order on merits in accordance with law after providing reasonable opportunity of being heard to the assessee.

(D) In the result, the appeal is partly allowed for statistical purposes.

(Order pronounced in the open court on 19/08/2025)

Sd/.  
**(ANADEE NATH MISSHRA)**  
**Accountant Member**

Dated:19/08/2025

\*Singh

**Copy of the order forwarded to :**

1. The Appellant
2. The Respondent.
3. Concerned CIT
4. D.R., I.T.A.T., Jabalpur