

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

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.143/JAB/2023
Assessment year:2017-18

Smt. Rashmi Gupta, Ward No. 6, Shahgadh, Sagar PAN:BCVPG9498Q (Appellant)	Vs.	A.C.I.T., Katni Circle, Katni (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.143/JBP/2023 has been filed by the assessee for assessment year 2017-18 against impugned appellate order dated 10/11/2023 (DIN & Order No.ITBA/NFAC/S/250/2023-24/1057872246(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, engaged in the business of trading in foodgrains/oilseeds. The assessee filed his return of income on 03/11/2017 declaring total income of Rs.41,62,700/-. The Assessing Officer passed assessment order u/s 143(3) of the Act on 17/12/2019 and accepted the return at Rs.41,62,700/-. The Assessing Officer passed rectification order u/s 154 read with section 143(3) of the Act on 24/11/2022 and levied the tax @77.25% instead of 30% as a normal rate by applying the provisions of section 115BBE of the Act. Being aggrieved, the assessee filed appeal against the rectification order in the

office of learned CIT(A). Vide order dated 10/11/2023, 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