

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

**BEFORE SHRI SUBHASH MALGURIA, JUDICIAL MEMBER
AND
SHRI NIKHIL CHOUDHARY, ACCOUNTANT MEMBER**

I.T.A. No.93/Alld/2025
Assessment Year:2011-12

Shri Achchhe Lal Yadav (Deceased) L/H Amar Singh Yadav, LIG-179, ADA Colony Kalindipura, Rajrooppur, Allahabad (Appellant)	Vs.	Income Tax Officer Ward-2(1), Allahabad (Respondent)
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Appellant by	None
Respondent by	Shri A. K. Singh, Sr. D.R.
Date of hearing	06/08/2025
Date of pronouncement	/08/2025

ORDER

PER SUBHASH MALGURIA, J.M.

This appeal vide I.T.A. No.93/Alld//2025 has been filed by the assessee against the impugned appellate order dated 27/05/2024 (DIN & Order No.ITBA/NFAC/S/250/2024-25/1065139877(1) of learned Commissioner of Income Tax (Appeals).

2. This appeal has been filed by the assessee beyond time limit prescribed under section 253(3) of IT Act. The assessee has submitted application for condonation of delay in filing of the appeal pleading that the delay was unintentional and beyond the control of the assessee and has

requested to admit the appeal for hearing. The learned Sr. Departmental Representative for Revenue did not express any objection to assessee's application for condonation of delay in filing of the appeal. In view of the foregoing, and in specific facts and circumstances of the present appeal before us, the delay in filing of this appeal is condoned; and the appeal is admitted for hearing.

2. The facts of the case, in brief, are that in this case the assessee had not filed his return of income for the year under consideration. The Assessing Officer passed an assessment order and completed the assessment at a total income of Rs.13,02,820/- by making various additions. Being aggrieved, the assessee carried the matter in appeal before the learned CIT(A). The learned CIT(A) has also dismissed the appeal of the assessee ex-parte qua the assessee. Being aggrieved further, the assessee is in appeal before the Income Tax Appellate Tribunal.

3. In the course of appellate proceedings in ITAT, the assessee was represented by none. In absence of any representation from assessee's side, learned D.R. was heard and the materials on record were perused. The grievance of the assessee is that learned CIT(A) has passed ex-parte order without affording sufficient time and opportunity to the assessee and learned CIT(A) failed to pass a speaking order and dismissed the assessee's appeal in a summary manner in violation of the provisions u/s 250(6) of the Act. In view of the foregoing and keeping in view the provisions of section 250(6) of the I.T. Act, the learned CIT(A) was required to dispose of the appeal stating the points for determination, the decision thereon and the reason for the decision. In other words, the order of the learned CIT(A) must be a speaking order on merits of the case in view of unambiguous provisions of section 250(6) of the I.T. Act which require CIT(A) to pass

speaking order on merits whether or not there was any attendance or non compliance to the notices, on the part of the appellant assessee. In view of the foregoing, we set aside the impugned appellate order dated 27/05/2024 to the file of learned CIT(A) and we direct the learned CIT(A) to pass de novo speaking order in accordance with law after providing reasonable opportunity of being heard to the assessee.

(5) In the result, the appeal of the assessee is partly allowed for statistical purposes.

(Order pronounced in the open court on 25/08/2025)

Sd/.
(NIKHIL CHOUDHARY)
Accountant Member

Sd/.
(SUBHASH MALGURIA)
Judicial Member

Dated:25/08/2025

*Singh

Copy of the order forwarded to :

1. The Appellant
2. The Respondent
3. Concerned CIT
4. D.R. ITAT, Allahabad