

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

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.171/JAB/2024
Assessment year:2014-15

Shri Rajdhar Sharma 44 Ward No. 15, Kargunva PAN:EPJPS5245R (Appellant)	Vs.	Income Tax Officer Aayakar Bhawan, Near Utsav Garden, Jhasi Road. (Respondent)
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Appellant by	Shri Varun Mittal, C.A.
Respondent by	Shri N. M. Prasad, Sr. D.R. 1

ORDER

(A) This appeal vide I.T.A. No.171/JBP/2024 has been filed by the assessee for assessment year 2014-15 against impugned appellate order dated 10/10/2024 (DIN & Order No.ITBA/NFAC/S/250/2024-25/1069579136(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

(B) The facts of the case, in brief, are that the assessee has not filed his return of income for the year under consideration. The Assessing Officer completed the assessment u/s 144/147 of the Act 07/12/2019 and

determined the total income of the assessee at Rs.35,51,222/- by making addition of Rs.35,00,000/- on account of Long Term Capital Gain and addition of Rs.51,222/- on account of unexplained interest income. The order passed by the Assessing Officer was an ex-parte order qua the assessee. Being aggrieved, the assessee filed appeal in the office of learned CIT(A). Vide impugned appellate order dated 10/10/2024, the assessee's appeal was dismissed by the learned CIT(A) for non prosecution. The order of learned CIT(A) was also passed ex-parte qua the appellant assessee.

(D) The assessee has filed the present appeal in Income Tax Appellate Tribunal against the aforesaid impugned appellate order of learned CIT(A). At the time of hearing, Learned A.R. for the assessee submitted that the learned CIT(A) passed impugned order without affording sufficient time and opportunity to the assessee. The learned AR for the assessee further submitted that the learned CIT(A) failed to pass a speaking order on merits and dismissed the assessee's appeal in a summary manner for violation of the provisions u/s 250(6) of the Act. He further submitted that the learned CIT(A) is duty bound u/s 250(6) of the IT Act to pass a speaking order on various grounds of appeal, on merits, but learned CIT(A) failed to do so. In view of the foregoing, learned AR for the assessee submitted, the impugned order of learned CIT(A) should be set aside and the issue in dispute should be restored to the file of learned CIT(A) with the direction to pass fresh order in accordance with law after providing reasonable opportunity to the assessee. The learned Sr. D.R. for the Revenue did not express any objection to this, and left the matter to the discretion of the Bench. In view of the submissions made, the impugned appellate order of learned CIT(A) is set aside and issues in dispute are restored back to the file of learned CIT(A) with the direction to pass de novo order, in accordance with law

after providing reasonable opportunity of being heard to the assessee, and ensuring adherence to section 250(6) of the I. T. Act.

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

(Order pronounced in the open court on 21/08/2025)

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Dated:21/08/2025
*Singh

Copy of the order forwarded to :

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