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

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.84/JAB/2025
Assessment year:2010-11

Chhotelal Punaulal 159, Nehru Ward, Gotegaon, Distt-Narsinghpur PAN:AAEFC3332R	Vs.	Income Tax Officer, Ward-1(3), Jabalpur
(Appellant)		(Respondent)

Appellant by	None
Respondent by	Shri Alok Bhura, Sr.D.R.

O R D E R

(A) This appeal vide I.T.A. No.84/JBP/2025 has been filed by the assessee for assessment year 2010-11 against impugned appellate order dated 06/02/2025 (DIN & Order No.ITBA/APL/S/250/2024-25/1072994945(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

(B) The facts of the case, in brief, are that the assessee filed his return of income for the year under consideration on 31/08/2010 disclosing income of Rs.3,75,820/-. The Assessing Officer completed the assessment u/s 143(3) of the Act on 18/03/2013 and determined the total income of the assessee at Rs.10,77,540/-. Being aggrieved, the assessee filed appeal in the office of learned CIT(A). Vide impugned appellate order dated 06/02/2025, the assessee's appeal was dismissed by the learned CIT(A). The order of learned CIT(A) was passed ex-parte qua the appellant assessee.

(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, 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 06/02/2025 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 28/08/2025)

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Dated:28/08/2025
*Singh

Copy of the order forwarded to :

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