

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

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.71/JAB/2025
Assessment year:2017-18

Shri Daya Ram Yadav Near Khermai Mandir, Rasaiya Dona ITI, Amanala Mandla. PAN:AIUPY4169L (Appellant)	Vs.	Income Tax Officer, Ward-1(1), Jabalpur (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.71/JBP/2025 has been filed by the assessee for assessment year 2017-18 against impugned appellate order dated 02/05/2024 (DIN & Order No.ITBA/APL/S/250/2024-25/1064591834(1) of Joint Commissioner of Income Tax (Appeals) ["JCIT(A)" for short].

(B) 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.

(C) The facts of the case, in brief, are that the assessee is an individual and has filed his return of income for the year under consideration on 31/03/2018 disclosing income of Rs.3,08,700/-. The Assessing Officer completed the assessment u/s 143(3) of the Act 17/12/2019 and determined the total income of the assessee at Rs.6,93,951/- and made an addition of Rs.3,85,251/- u/s 69A read with section 115BBE of the Act. Being aggrieved, the assessee filed appeal in the office of learned JCIT(A). Vide impugned appellate order dated 02/05/2024, the assessee's appeal was dismissed by the learned JCIT(A). The order of learned JCIT(A) was passed ex-parte qua the appellant assessee.

(D) 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 JCIT(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 02/05/2024 is set aside to the file of learned JCIT(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.

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

(Order pronounced in the open court on 29/08/2025)

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Dated:29/08/2025
*Singh

Copy of the order forwarded to :

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