

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

**BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

I.T.A. No.138/JAB/2024  
Assessment year:2011-12

Shri Prabhat Supa Ward No. 12, Mohalla Thakur Bab, Village- Satai, Bajawar, Chhaterpur. PAN:CYWPS6710H (Appellant)	Vs.	Income Tax Officer, Chhatarpur  (Respondent)
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Appellant by	Shri Dhiraj Ghai, C.A.
Respondent by	Shri N. M. Prasad, Sr.D.R.

**ORDER**

(A) This appeal vide I.T.A. No.138/JBP/2024 has been filed by the assessee for assessment year 2011-12 against impugned appellate order dated 21/06/2023 (DIN & Order No.ITBA/NFAC/S/250/2023-24/1053839700(1) of Commissioner of Income Tax (Appeals) ["CIT(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 disclosing total income of Rs.2,30,910/-. The Assessing Officer completed the assessment u/s 147/143(3) of the Act and passed assessment order on 30/12/2018 determining the total income of the assessee at Rs.14,32,290/-. Being aggrieved, the assessee filed appeal in the office of learned CIT(A). Vide impugned appellate order dated 21/06/2023, 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.

(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 in clear violation of the provisions u/s 250(6) of the Act. He further submitted that the learned CIT(A) was 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.

(E) In the result, the appeal of the assessee 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