

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AGRA BENCH, AGRA**

**BEFORE : SHRI M. BALAGANESH, ACCOUNTANT MEMBER
AND
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

ITA No. 203/Agr/2025
Assessment Year: 2021-22

Hariom, 420, Badagaon Gate-2, Jhansi (UP).	Vs.	Income-tax Officer, Ward 2(3)(1), Jhansi.
PAN : ACFPH3868L		
(Appellant)		(Respondent)

Assessee by	None
Department by	Sh. Anil Kumar, Sr. DR

Date of hearing	19.08.2025
Date of pronouncement	29.08.2025

ORDER

PER : SUNIL KUMAR SINGH, JUDICIAL MEMBER:

This appeal has been preferred by assessee against the impugned order dated 27.02.2025 passed in Appeal No. NFAC/2020-21/10204808 by the Ld. Commissioner of Income-tax (Appeals), NFAC, Delhi u/s. 250 of the Income-tax Act, 1961 (hereinafter referred to as "the Act") for the assessment year 2021-22, wherein the Id. CIT(Appeals) has dismissed assessee's first appeal ex parte, confirming the addition of Rs.8,58,26,741/- made by Assessing Officer on account of unexplained expenses/bogus purchases and addition of Rs.4,41,368/- as non-business expenses, being in the nature of GST penalty paid by the assessee.

2. This appeal has been preferred on the ground, in addition to others, that the Id. CIT(Appeals) has erred in dismissing first appeal ex parte in violation of the principles of natural justice by failing to provide adequate opportunity to the appellant to be heard.

3. None is present on behalf of the appellant/assessee. Perused the records and heard learned departmental representative for the revenue, who supported the impugned order.

4. Perusal of the impugned order shows that during the appellate proceedings, learned CIT(Appeals) issued various notices on 31.01.2024, 08.01.2025, 15.01.2025, 23.01.2025, 03.02.2025 and 18.02.2025, but for no avail. Such a conduct of the assessee cannot be appreciated. It is, however, noticed that learned CIT(Appeals) has passed ex-parte impugned order without any discussion on the merits of the case except reiterating the entire assessment order, whereas learned CIT(Appeals) was expected to state the points for determination, decision thereon and the reasons for the decision as provided u/s. 250(6) of the Act. It is well settled principle that the 'reason' is the life of law. It is that filament that injects soul to the order. Absence of analysis not only evinces non-application of mind but also mummifies the core spirit of the order. In the circumstances and in the interest of justice and fair play, we deem it just and appropriate to afford last opportunity to the assessee and remit the

matter back to the file of learned CIT(Appeals) for adjudication on merits. We order accordingly. We further direct the assessee to be diligent and cooperative in attending the hearings and making submissions before the learned CIT(Appeals) for the expeditious and effective disposal. Assessee shall refrain from seeking any adjournment but for compelling and unavoidable reasons. Needless to say that learned CIT(Appeals) shall ensure the observance of the principles of natural justice. The appeal is liable to be allowed for statistical purposes accordingly.

5. In the result, appeal is allowed for statistical purposes.

Order pronounced in the open court on 29.08.2025.

Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Sd/-
(SUNIL KUMAR SINGH)
JUDICIAL MEMBER

Dated: 29.08.2025

*aks/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, Agra