

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

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.134/JAB/2025
Assessment year:2014-15

Vishal Datt 1148-A, Napier Town, Jabalpur PAN:AFEPD5376B (Appellant)	Vs.	DCIT/ACIT, Circle-2(1), Jabalpur. (Respondent)
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Appellant by	Shri Sanjay Seth, C.A.
Respondent by	Shri Alok Bhura, Sr.D.R.

ORDER

(A) This appeal vide I.T.A. No.134/JBP/2025 has been filed by the assessee for assessment year 2014-15 against impugned appellate order dated 15/04/2025 (DIN & Order No.ITBA/NFAC/S/250/2025-26/1075635332(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

(B) 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 30/11/2014 declaring total income of Rs.27,49,170/-. The Assessing Officer completed the assessment u/s 143(3) of the Act vide assessment order

dated 13/12/2016 and determined the total income of the assessee at Rs.33,40,020/-, making various additions. The Assessing Officer also passed penalty order u/s 271(1)(c) of the Act on 21/06/2017 and imposed a penalty of Rs.1,10,964/-. Being aggrieved, the assessee filed appeal in the office of learned CIT(A) against aforesaid order dated 21/06/2017. Vide impugned appellate order dated 15/04/2025, the assessee's appeal was dismissed by the learned CIT(A) for want of prosecution. The order of learned CIT(A) was passed ex-parte qua the appellant assessee.

(C) 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 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.

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

(Order pronounced in the open court on 01/09/2025)

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Dated:01/09/2025
*Singh

Copy of the order forwarded to :

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