

**IN THE INCOME TAX APPELLATE TRIBUNAL
LUCKNOW BENCH 'B', LUCKNOW**

**BEFORE SHRI SUBHASH MALGURIA, JUDICIAL MEMBER
AND
SHRI NIKHIL CHOUDHARY, ACCOUNTANT MEMBER**

I.T.A. No.222/Lkw/2025
Assessment year:2014-15

Alok Gupta MM-100, Sec-D1, LDA Colony, Kanpur Road, Lucknow. PAN:ADFPG2838L (Appellant)	Vs.	Assessing Authority NFAC, Delhi. (Respondent)
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Appellant by	Shri Rakesh Garg, Advocate
Respondent by	Shri Neeraj Kumar, CIT (D.R.)

ORDER

PER SUBHASH MALGURIA:J.M.

This appeal vide I.T.A. No.222/Lkw/2025 has been filed by the assessee for assessment year 2014-15 against the impugned appellate order dated 18/11/2024 (DIN & Order No.ITBA/NFAC/S/250/2024-25/1070418846(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

2. The facts of the case, in brief, are that the assessee is an individual and enjoying income from charging coupon, related to mobiles and telecommunication. The assessee filed his return of income for the year

under consideration on 21/11/2014 declaring total income at Rs.22,80,130/- The Assessing Officer completed the assessment and passed assessment order on 22/03/2022 u/s 147 read with section 144/144B of the Income Tax Act, 1961 ("the Act" for short) and determined the total income of the assessee at Rs.4,02,80,130/- by making addition of Rs.3,80,00,000/- under section 68 of the Act. Being aggrieved, the assessee filed appeal in the office of learned CIT(A). Vide impugned order dated 18/11/2024, the assessee's appeal was dismissed by the learned CIT(A).

3. Being aggrieved, the assessee has filed the present appeal in Income Tax Appellate Tribunal against the aforesaid impugned appellate order of learned CIT(A). In the course of appellate proceedings in ITAT, learned Counsel for the assessee submitted that the learned CIT(A) has passed 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 for violation of the provisions u/s 250(6) of the Act. He further submitted that the learned CIT(A) is 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.

4. The learned Sr. D.R. for the Revenue did not raise any objection and left the matter to the discretion of the Bench.

5. We have heard the rival parties and have gone through the material placed on record. We are of the considered view, in view 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, and in view of the submissions made by the Learned counsel for the assessee, we set aside the impugned appellate order dated 18/11/2024 to the file of learned CIT(A) and we direct the learned CIT(A) to pass de novo speaking order on merits in accordance with law after providing reasonable opportunity of being heard to the assessee.

6. In the result, the appeal of the assessee is allowed for statistical purposes.

(Order pronounced in the open court on 24/09/2025)

Sd/.
(NIKHIL CHOUDHARY)
Accountant Member

Sd/.
(SUBHASH MALGURIA)
Judicial Member

Dated:24/09/2025
*Singh

Copy of the order forwarded to :

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