



**IN THE INCOME TAX APPELLATE TRIBUNAL  
ALLAHABAD BENCH "DB", ALLAHABAD**

**BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER AND  
SHRI SUBHASH MALGURIA, JUDICIAL MEMBER**

ITA No.122/ALLD/2025  
Assessment Year: 2017-18

<b>Ramanand Gupta</b> Main Road, Maharajganj, Uttar Pradesh-273301.	v.	<b>ITO-1(4)</b> Aaykar Bhawan, Maharajganj, Maharajganj-273301.
<b>PAN:AIPPG1773R</b>		
(Appellant)		(Respondent)

Appellant by:	(Application)		
Respondent by:	Shri A. K. Singh, Sr. DR		
Date of hearing:	08	09	2025
Date of pronouncement:	30	09	2025

**ORDER**

**PER SUBHASH MALGURIA, J.M.:**

This appeal, by the assessee, is directed against the order of the Learned Commissioner of Income-tax (Appeals)/National Faceless Appeal Centre (NFAC), Delhi dated 24.04.2025, pertaining to the assessment year 2017-18.

2. The assessment order in this case was passed on 19.12.2019 u/s 144 of the Income Tax Act, 1961 ("Act" for short) ex-parte qua the assessee by making addition of Rs.64,35,252/-. The assessee filed appeal against the assessment order in the office of learned CIT(A). Vide impugned appellate order dated 24.04.2025, the assessee's appeal was dismissed by the learned CIT(A) ex-parte qua the assessee. The present appeal has been

filed by the assessee against the aforesaid impugned appellate order dated 24.04.2025 passed by the learned CIT(A).

3. Aggrieved further, 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, there was no representation from the side of the appellant assessee. In view of these submissions, the learned Counsel for the assessee contended that the issues in dispute should be restored to the file of the Assessing Officer, with the direction to pass fresh assessment order in accordance with law after providing reasonable opportunity to the assessee. The learned Departmental Representative for Revenue expressed no objection to aforesaid submissions and contentions of learned Counsel for the assessee. He left the matter to the discretion of the Bench.

4. We have heard the Ld. DR and have gone through the material placed on record. We are of the considered opinion, in view of provisions of section 250(6) of the I. T. Act, that learned CIT(A) had statutory duty to pass speaking order on merits of the various grounds of appeal. In further consideration of the submissions made by the representatives of both sides, the order of learned CIT(A) is set aside and issues in dispute regarding addition made in the assessment order, are restored back to the file of the Assessing Officer with the direction to pass de novo assessment order in accordance with law after providing reasonable opportunity to the assessee.

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

Order was pronounced in open court on 30/09/2025

Sd/-  
[ANADEE NATH MISSHRA]  
ACCOUNTANT MEMBER

Sd/-  
[SUBHASH MALGURIA]  
JUDICIAL MEMBER

DATED: 30/09/2025

Vijay Pal Singh, (Sr. PS)

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. DR
5. Guard file

By order

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Assistant Registrar