

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

**BEFORE : SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER  
AND  
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

**ITA No. 412/Agr/2025  
Assessment Year: 2020-21**

Pramod Kumar, Village-Parikshat Ka Pura, Post Ambah, Tehsil-Porsa, Morena (MP).	<b>Vs.</b>	Income-tax Officer, Ward 2(3)(4), Lalitpur.
<b>PAN :AUYPK2517N</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Ashok Vijaywargia, CA
Department by	Sh. Shailendra Srivastava, Sr. DR

Date of hearing	14.10.2025
Date of pronouncement	27.10.2025

**ORDER**

**PER : SUNIL KUMAR SINGH, JUDICIAL MEMBER:**

This appeal has been preferred by assessee against the impugned order dated 11.07.2025 passed in Appeal No. NFAC/2019-20/10417213 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 2020-21, wherein the Id. CIT(Appeals) has dismissed assessee's appeal ex parte.

2. Brief facts state that assessee did not file return of income for A.Y. 2020-21. On the basis of information available on insight portal, the assessee was found to have received salary amounting to Rs.27,14,547/- in the State Bank of India. Assessee was subjected to proceedings u/s. 148A and order u/s. 148A(d) of the Act was passed on 27.03.2024. Notice u/s. 148 dated 28.03.2024 was issued and served upon assessee. Assessee did not file any return in response thereof. Statutory notices u/s. 143(2) and 142(1) of the Act along with show cause notices/letters were issued on several occasions. However, assessee did not respond to the notices. The Assessing Officer was compelled to make best judgment assessment u/s. 147 r.w.s. 144 & 144B of the Act and determined total income of assessee at Rs.27,14,547/-.

3. Aggrieved, assessee preferred an appeal before Id. CIT(Appeals), who dismissed assessee's appeal ex parte.

4. Appellant assessee has filed this appeal on the ground that Id. CIT(Appeals) has erred in upholding the said additions without providing reasonable and proper opportunity of hearing to the assessee.

5. Perused the records and heard learned representative for assessee and learned Sr. DR for revenue.

6. At the very outset, we note that during the first appellate proceedings, notices were issued on 07.05.2025, 14.05.2025, 24.06.2025 and 30.06.2025 to the appellant assessee. The assessee sought adjournments on all the dates and did not make any submission before the first appellate authority. We further note that the Id. CIT(Appeals) has passed ex parte order merely making description of assessment order etc. without any substantial discussion on merits, which is not in consonance with section 250(6) of the Act, 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. Perusal of assessment order also shows that due to irresponsible conduct of the assessee, learned Assessing Officer was compelled to pass best judgment assessment u/s. 147 r.w.s. 144 and sec. 144B of the Act. Such an irresponsible and reluctant conduct of the assessee cannot be appreciated. In the totality of facts and circumstances and in the interest of justice, we deem it just and proper to afford an opportunity to the appellant assessee to make his submissions before the Assessing Officer. The matter is thus remitted back to the file of Assessing Officer for passing order afresh in accordance with law after taking assessee's submissions into consideration. We further direct the assessee to be diligent and cooperative in attending the proceedings and making submissions before the learned Assessing Officer for the expeditious and

effective disposal. Needless to say that learned Assessing Officer shall ensure the observance of the principles of natural justice. The appeal is thus liable to be allowed for statistical purposes.

7. In the result, assessee's appeal is allowed for statistical purposes. The impugned order dated 11.07.2025 is set aside.

***Order pronounced in the open court on 27.10.2025.***

**Sd/-**

**(S. RIFAUR RAHMAN)  
ACCOUNTANT MEMBER**

**Sd/-**

**(SUNIL KUMAR SINGH)  
JUDICIAL MEMBER**

Dated: 27.10.2025

\*aks/-

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra