

**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. 312/Agr/2025
Assessment Year: 2017-18**

Surendra Kumar Rai, 91/1, Civil Lines, Station Road, Jhansi.	Vs.	DCIT 1(1), Gwalior.
PAN :AAMPR3727K		
(Appellant)		(Respondent)

Assessee by	Sh. Rajendra Sharma, Advocate
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 15.04.2025 passed in Appeal No. CIT (A), Gwalior/10762/2019-20 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 2017-18, wherein the Id. CIT(Appeals) has dismissed assessee's appeal ex parte.

2. Briefly stating, assessee e-filed return of income on 15.03.2018, declaring total income of Rs.50,65,830/-. Case was selected for complete scrutiny under CASS. Statutory notices u/s. 143(2) and 142(1) of the Act were issued and served upon assessee. After considering assessee's partial response on ITBA portal, the Assessing Officer assessed assessee's total income at Rs.1,49,92,450/-, vide assessment order dated 24.12.2019 passed u/s. 143(3) of the Act.

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

4. Assessee has filed this second appeal on the ground that the ex parte impugned order is bad in law as passed without asking for the remand report from the Assessing Officer and ignoring the fact that neither the provision of section 69A was attracted nor any inquiry was made by the Assessing Officer u/s. 131/133 of the Act.

5. At the very outset, we notice that Id. CIT(Appeals) issued notices dated 07.01.2021, 04.11.2022, 22.08.2023, 29.07.2024 and 06.12.2024 to assessee for his response. However, assessee failed to make any submission before first appellate authority. It is, however, noticed that learned CIT(Appeals) passed ex-parte impugned order without any substantial discussion on the merits of the case, 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. We, therefore, deem it just and appropriate to remit the matter back to the file of learned CIT(A) for adjudication afresh on merits after affording opportunity of hearing to the assessee. The Id. CIT(Appeals) is directed to pass speaking and reasoned order. We direct the assessee to be cooperative in attending the hearings and making submissions before the learned CIT(A) for the expeditious and effective disposal. Needless to say, that learned CIT(A) shall ensure the observance of the principles of natural justice. The appeal is, thus, liable to be allowed for statistical purposes.

6. In the result, assessee's appeal is allowed for statistical purposes. The impugned order dated 15.04.2025 is set aside.

Order pronounced in the open court on 27.10.2025

Sd/-

**(S. RIFAUH 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