

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

**BEFORE : SHRI M. BALAGANESH, ACCOUNTANT MEMBER
AND
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

**ITA No. 387/Agr/2025
Assessment Year: 2018-19**

Aligarh Wine Shop Co., 7/283, Bapu Marg, Patthar Bazar, Aligarh.	Vs.	Income-tax Officer, Ward 4(1)(1), Aligarh.
PAN : AAQFA2755A		
(Appellant)		(Respondent)

Assessee by	Sh. Pankaj Gargh, Advocate
Department by	Sh. Anil Kumar, Sr. DR

Date of hearing	18.11.2025
Date of pronouncement	27.11.2025

ORDER

PER : SUNIL KUMAR SINGH, JUDICIAL MEMBER:

This appeal has been preferred by assessee against the impugned order dated 31.08.2024 passed in Appeal No. NFAC/2017-18/10045791 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 2018-19, wherein the Id. CIT(Appeals) has dismissed assessee's first appeal ex parte.

2. At the very outset, learned AR has drawn the attention of the Bench that this appeal was filed on 01.08.2025 against the impugned order dated

31.08.2024 by a delay of about 275 days. According to the delay condonation application, it has been stated that at the time of filing appeal, the email ID was of Mr. Dharam Veer, who was the staff member of assessee's CA, Mr. Sanjay Kumar, who left the job after filing the appeal before Id. CIT(Appeals). It was only when the partner of the assessee firm received a call from the office of JAO as regards the payment of outstanding demand, from whom the partner of the assessee firm came to know in respect of the impugned order. According to the assessee, the delay is based on reasonable cause, supported by the uncontroverted affidavit of assessee's CA, Mr. Sanjay Kumar. We treat the cause for the delay as sufficient. The delay caused in filing this appeal stands condoned.

3. According to the facts of the case, the appellant firm is engaged in the business of liquor, having four shops in the district Aligarh. Appellant has total sales of Rs.7,00,82,450/-, resulting in gross profit of 13.60% amounting to Rs.95,28,286/- and net profit of 0.36% amounting to Rs.2,53,327/-. During the course of assessment proceedings, assessee failed to furnish stock register, cash book and transport details. Hence, the Assessing Officer rejected the books of account and estimated the income of the appellant at Rs.56,06,596/-, being 8% of the total turnover of Rs.7,00,82,450/-, vide assessment order dated 13.04.2021.

4. Aggrieved, assessee preferred an appeal before Ld. CIT(Appeals), who dismissed assessee's first appeal ex parte.

5. Assessee has preferred this second appeal before this Tribunal on the ground that Id. CIT(Appeals) has erred in confirming the additions made by the Assessing Officer.

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

7. We notice that during the first appellate proceedings, various notices were sent to the assessee on 25.04.2022, 22.07.2024 and 12.08.2024, which were served upon the assessee. However, the assessee did not make compliance of any of the notices. Such an irresponsive conduct of the assessee cannot be appreciated. However, we note that learned CIT(Appeals) has 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 a fresh on merits after affording opportunity of hearing to the assessee. We order accordingly. 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.

8. In the result, assessee's appeal is allowed for statistical purposes. The impugned order dated 31.08.2024 is set aside.

Order pronounced in the open court on 27.11.2025.

**Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER**

**Sd/-
(SUNIL KUMAR SINGH)
JUDICIAL MEMBER**

Dated: 27.11.2025

*aks/-

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra