

**IN THE INCOME TAX APPELLATE TRIBUNAL
VARANASI CIRCUIT BENCH, VARANASI**

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.50/Vns/2024
Assessment year:2014-15

Ravindra Pal Singh, B-14, Ram Nagar Colony, Mohaddipur, Gorakhpur UP 273008 PAN:AISPS 9136R (Appellant)	Vs.	ACIT, Range/Circle-1, Distt. Gorakhpur, UP (Respondent)
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Appellant by	None
Respondent by	Shri G.P. Singh, D.R.
Date of hearing	10.12.2025
Date of pronouncement	16.12.2025

ORDER

This appeal vide I.T.A. No.50/Vns/2024 has been filed by the assessee for assessment year 2014-15 against impugned appellate order dated 07/02/2024 (DIN & Order No. ITBA/APLS/S/250/2023-24/1060596952(1) of Commissioner of Income, Tax Appeal.

2. On perusal of records, it is found that the learned CIT(A) has passed the impugned order, approving the assessment order passed by Assessing Officer, in a summary manner, without passing a speaking order and without explaining reasons for his order in detail. This is in contradiction of the statutory duty of passing speaking order on merits,

as contained in Section 250(6) of the Income Tax Act, 1961 (in short the 'Act').

3. At the time of hearing, the assessee was represented by none and Revenue was represented by Shri G.P. Singh, Senior Department Representative. The learned D.R. for the Revenue expressed relied on impugned appellate order of learned CIT(A) and on the assessment order; but left the matter to the discretion of the Bench. In view of foregoing and having regard to statutory duty of the learned CIT(A) to pass speaking order on merits, as contained in Section 250(6) of the Act, the impugned order of the learned CIT(A) is set aside and issues in dispute are restored back to the file of the learned CIT(A) with a direction to pass denovo order in accordance with law, after providing reasonable opportunity to the assessee and adhering to Section 250(6) of the Act. All the grounds of appeal are treated as disposed of in accordance with foregoing directions.

4. In the result, the appeal of the assessee stands partly allowed for statistical purposes.

(Order pronounced in the open court on 16.12.2025)

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Dated: 16.12.2025
Aks/-

Copy of the order forwarded to :

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