

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

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.78/Vns/2024
Assessment year:2020-21

Wayzul Haque, Lari Almirah House Rehman Market, Askarganj Veer Abdul Hameed Lane, Gorakhpur- 273001 PAN:AAHPH 7506H (Appellant)	Vs.	Assessment Unit Income Tax Department. (Respondent)
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Appellant by	None
Respondent by	Shri G.P. Singh, D.R.

ORDER

This appeal vide I.T.A. No.78/Vns/2024 has been filed by the assessee for assessment year 2020-21 against impugned appellate order dated 26/02/2024 (DIN & Order No. ITBA/NFAC/S/250/2023-24/1061522660(1) of National Faceless Appeal Centre, Delhi.

2. In this case impugned appellate order has been passed by the learned CIT(A) dismissing assessee's appeal. The impugned appellate order of learned CIT(A) is not a speaking order on merits. Learned CIT(A) has passed the impugned appellate order in the summary manner, approving the impugned assessment order passed by Assessing Officer, without passing a speaking order on merits of the various grounds of appeal, which is in violation of the duty of the learned CIT(A) to pass

speaking order on merits, on the various grounds of appeal, as contained in Section 250(6) of 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 Sr. DR for the Revenue relied on the assessment order, and 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 raised in assessee's appeal before learned CIT(A) 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. All the grounds of appeal are treated as disposed of in accordance with foregoing directions. 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.,