

**IN THE INCOME TAX APPELLATE TRIBUNAL
LUCKNOW BENCH 'SMC', LUCKNOW**

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.593/Lkw/2025
Assessment Year:2017-18

Ram Adharey 24, Khalilabad, Sant Kabeer Nagar-272 175 PAN:AESPA4693P (Appellant)	Vs.	Income Tax Officer, Basti New (Respondent)
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Appellant by	None
Respondent by	Shri Amit Kumar, Addl. CIT (D.R.)

ORDER

(A) This appeal vide I.T.A. No.593/Lkw/2025 has been filed by the assessee for assessment year 2017-18 against impugned appellate order dated 30/05/2024 (DIN & Order No.ITBA/APL/S/250/2024-25/1065260078(1) of Addl/Jt. Commissioner of Income Tax (Appeals) ["AddL/JCIT(A)" for short].

(B) This appeal has been filed by the assessee, beyond time limit prescribed under section 253(3) of IT Act. The assessee has submitted application for condonation of delay in filing of the appeal, duly supported

by affidavit, pleading that the delay was unintentional and beyond the control of the assessee and has requested to admit the appeal for hearing. The learned Sr. Departmental Representative for Revenue did not express any objection to assessee's application for condonation of delay in filing of the appeal. In view of the foregoing, and in specific facts and circumstances of the present appeal before us, the delay in filing of this appeal is condoned; and the appeal is admitted for hearing.

(C) The facts of the case, in brief, are that in this case, the assessee filed his return of income on 06/09/2017 declaring total income at Rs.6,86,520/-. The Assessing Officer completed the assessment and passed assessment order under section 143(3) of the Act on 08/01/2019 and determined the total income of the assessee at Rs.15,67,020/- and made addition of Rs.8,80,500/- under section 69A of the Act. Being aggrieved, the assessee carried the matter in appeal before the learned CIT(A), who has dismissed the appeal of the assessee for non-prosecution. Being further aggrieved, the assessee is in appeal before the Income Tax Appellate Tribunal.

(D) At the time of hearing before us, there was no representation from the assessee's side. In the absence of any representation from the assessee's side, the learned D.R. for Revenue was heard and the materials available on record were perused. On perusal of records, it is seen that the learned CIT(A) has dismissed the appeal of the assessee for non-prosecution and has not decided the appeal of the assessee on the merits and has not passed a speaking order. The learned CIT(A) has statutory duty to pass a speaking order on merits on the various grounds of appeal filed by the assessee. Having regard to the same, the impugned appellate order dated 30/05/2024 of learned CIT(A) is set aside with the direction to

pass de novo order on merits in accordance with law after providing reasonable opportunity of being heard to the assessee.

(E) In the result, the appeal is allowed for statistical purposes.

(Order pronounced in the open court on 27/01/2026)

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Dated:27/01/2026
*Singh

Copy of the order forwarded to :

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