

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

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.823/Lkw/2025
Assessment Year:2017-18

Ram Chander, S/o Shri Shaman Das, Laxmi Market, Sitapur-261001 PAN:AAMPC3728P (Appellant)	Vs.	Income Tax Officer, Sitapur-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.823/Lkw/2025 has been filed by the assessee for assessment year 2017-18 against impugned appellate order dated 24/09/2021 (DIN & Order No.ITBA/NFAC/S/250/2021-22/1035849096(1) of Commissioner of Income Tax (Appeals) ["CIT(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 the assessee is an individual. And not filed his return of income. The Assessing Officer completed the assessment and passed assessment order 29/09/2019 u/s 144 of the Act and determined the total income of the assessee at Rs.26,33,940/- by making various additions. The order passed by the Assessing Officer was an ex-parte order qua the assessee. The assessee carried the matter in appeal before learned CIT(A). Vide impugned appellate order dated 24/09/2021, the assessee's appeal was dismissed by the learned CIT(A). Now the assessee is in appeal before the Income Tax Appellate Tribunal.

(D) Learned Departmental Representative was heard and materials available on record were perused. Learned Departmental Representative relied on the assessment order and the impugned order of the learned CIT(A); but left the matter to the discretion of the Bench. On perusal of records, it is seen that the Assessing Officer as well as the learned CIT(A) have not given reasonable opportunity to the assessee. In view of the foregoing, the order of learned CIT(A) is set aside and issues in dispute are restored back to the file of the Assessing Officer with the direction to pass de novo speaking order on merits

of the case in accordance with law after providing reasonable opportunity of being heard to the assessee.

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

(Order pronounced in the open court on 29/01/2026)

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Dated:29/01/2026

*Singh

Copy of the order forwarded to :

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