

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR “SMC” BENCH : NAGPUR
(Through virtual)
BEFORE DR. MANISH BORAD, ACCOUNTANT MEMBER

I.T.A.No.628/NAG/2025
(Assessment Year : 2023-2024)

Nilesh Prakashchand Surana, Akola Chowk Te Karanja Road, Near Z.P. High School, Mangrulpir, Washim PAN : GKSPS 1416 L (Appellant)	vs.	ITO, Ward-3, Akola. (Respondent)
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For Assessee :	Shri Sachin Jaiswal, Adv.
For Revenue :	Shri Surjit Kumar Saha, Sr. DR

Date of Hearing :	03.02.2026
Date of Pronouncement :	10.02.2026

ORDER

This appeal at the instance of the assessee is directed against the order of Ld. Commissioner of Income Tax (Appeals)/NFAC, Delhi [“CIT(A)”], dated 03/09/2025 passed u/s. 250 of the Income Tax Act, 1961 (for short, 'the Act') which is arising out of assessment order dated 17.03.2025 passed u/s. 143(3) r.w.s. 144B of the Act for the Assessment Year 2023-24 (A.Y.)

2. At the outset, learned counsel for the assessee submitted that due to non-compliance of the assessee on the dates given

for hearing on 06.08.2025, 19.08.2025 & 01.09.2025 by the Ld.CIT(A), appeal of the assessee has been dismissed in *limine*.

3. Ld. Departmental Representative (DR), on the other hand, did not object to the request made by the learned counsel for the assessee.

4. I have heard rival contentions and perused the records placed before me. I observe that the assessee is an individual and declared income of ₹ 5,29,080/- in the return of income for A.Y. 2023-24 furnished on 19.07.2023. Case of the assessee selected for scrutiny under CASS and statutory notices have been served upon the assessee. Due to non-compliance to the notices issued, Ld.AO carried out the assessment proceedings u/s. 143(3) r.w.s. 144B of the Act and made the addition of ₹ 33,767/- on account of difference amount of commission received and ₹ 2,17,783/- was disallowed on account of unexplained claim of bogus expenses.

5. Against the above addition, assessee preferred appeal before the Ld.CIT(A), but then failed to appear on the dates of hearing. Assessee has given the details of all the documents and books of accounts claiming that impugned addition is uncalled for. However, Ld.CIT(A) dismissed the assessee's appeal in *limine* due to non-compliance at the end of the assessee on the various dates of hearing granted. Since Ld.CIT(A) has dismissed the appeal of the assessee in *limine*

without dealing with merits of the case, in the interest of justice and being fair to both the parties, I deem it appropriate that assessee deserves one more opportunity and accordingly, restore all the issues raised in the instant appeal to the file of Ld. CIT(A). The Hon'ble Jurisdictional High Court in the case of *PCIT vs. Premkumar Arjundas Luthra* (HUF) Bombay [2017] 297 CTR 614 (Bom.) has held that Ld.CIT(A)/NFAC is obliged to dispose of the appeal on merits, even in an *ex-parte* order and following the said ratio, I hereby direct the Ld.CIT(A) to adjudicate all the issues raised in the instant appeal by way of passing speaking order as contemplated u/s. 250(6) of the Act. Needless to mention that Ld.CIT(A) shall grant fair hearing of opportunity to the assessee to furnish requisite details. Assessee is also directed to remain vigilant and not to take unnecessary adjournments unless otherwise required for reasonable cause. Effective grounds of appeal raised by the assessee are allowed for statistical purposes.

6. In the result, appeal of the Assessee is allowed for statistical purposes.

Order pronounced in the open Court on 10.02.2026

Sd/-
[MANISH BORAD]
ACCOUNTANT MEMBER

Dated : 10th February, 2026

vr/-

Copy to

1.	The appellant
2.	The respondent
3.	The Pr.CIT, Nagpur concerned.
4.	D.R. ITAT, SMC Bench, Nagpur.
5.	Guard File.

By Order

//True Copy //

Senior Private Secretary
ITAT, Nagpur