

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

**BEFORE SHRI KUL BHARAT, VICE PRESIDENT AND  
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

I.T.A. No.832/Lkw/2025  
Assessment Year: 2012-13

Mayank Sahai 2 Chandralok Colony, Aliganj, Lucknow-226024. PAN:CVZPK6185N (Appellant)	Vs.	DCIT/ACIT-3 Lucknow-New-Pratkashkar Bhawan Ram Tireath Marg, Narhi Lucknow- New-226001. (Respondent)
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Appellant by	None
Respondent by	Shri R. N. N. Shukla, Addl. CIT (D.R.)

**ORDER**

**PER ANADEE NATH MISSHRA:A.M.**

(A) This appeal vide I.T.A. No.832/LKW/2025 has been filed by the assessee for assessment year 2012-13 against impugned appellate order dated 17.09.2025 (DIN & Order No.ITBA/APL/S/250/2025-26/1080845257(1) of Ld. Addl/JCIT Commissioner of Income Tax (Appeals), the First Appellate Authority.

(B) The facts of the case, in brief, are that the assessee filed his return of income on 24.05.2019 showing income of Rs.39,14,440/-. The Assessing Officer passed assessment order u/s 147/143(3) of the Income Tax Act, 1961 ("Act", for short) on 02.12.2019 and determined the total income of the assessee at Rs.92,10,062/- by making addition of Rs.52,95,622/- on account of long-term capital gain.

(C) At the time of hearing before the Tribunal, 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 on record were perused. It is noticed that learned CIT(A) failed to pass a speaking order on merits and dismissed the assessee's appeal in a summary manner in violation of the provisions u/s 250(6) of the Act. Under provisions of section 250(6) of the I.T. Act, the learned CIT(A) was required to dispose of the appeal stating the points for determination, the decision thereon and the reason for the decision. In other words, the order of the learned CIT(A) must be a speaking order on merits of the case. The unambiguous provisions of section 250(6) of the I.T. Act require CIT(A) to pass speaking order on merits whether or not there was any attendance or compliance to the notices, on the part of the appellant assessee. In view of the foregoing, the impugned appellate order of learned CIT(A) dated 17.09.2025 is set aside and issues in dispute are restored back to the file of learned CIT(A) with the direction to pass de novo speaking order in accordance with law after providing reasonable opportunity of being heard to the assessee, and ensuring due adherence with provisions of section 250(6) of the I.T. Act. The Ld. Departmental Representative was in agreement with this, at the time of hearing.

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

(Order pronounced in the open court on 13/02/2026)

**Sd/.**  
**(KUL BHARAT)**  
**Vice President**

**Sd/.**  
**(ANADEE NATH MISSHRA)**  
**Accountant Member**

Dated: 13/02/2026  
Vijay Pal Singh, (Sr. PS)

**Copy of the order forwarded to :**

1. The Appellant
2. The Respondent
3. Concerned CIT
4. D.R. ITAT, Lucknow