

IN THE INCOME TAX APPELLATE TRIBUNAL  
CIRCUIT BENCH : VARANASI

BEFORE SHRI B.R. BASKARAN, ACCOUNTANT MEMBER  
AND  
SHRI AMIT SHUKLA, JUDICIAL MEMBER

ITA No.15/VNS/2023  
Assessment Year: 2017-18

Madan Mohan Srivastava,  
17/42 A-3K Indrapur,  
Shivpur,  
Varanasi,  
Uttar Pradesh.

Vs DCIT,  
Range-1,  
Varanasi.

PAN: AYAPM3642C

(Appellant)

(Respondent)

Assessee by : Shri Arvind Shukla, Advocate  
Revenue by : Shri A.K. Singh, Sr. DR

Date of Hearing : 26.09.2023  
Date of Pronouncement : 27.09.2023

ORDER

PER B.R. BASKARAN, AM:

The assessee has filed this appeal challenging the order dated 28.06.2022 passed by Ld CIT(A), NFAC, Delhi, and it relates to the assessment year 2017-18.

2. We heard the parties and perused the record. We notice that the AO as well as the ld.CIT(A) was constrained to pass orders ex parte without hearing the assessee, since the assessee did not appear before them. The ld. AR submitted that the assessee may be provided with an opportunity to present its case properly, since the additions made by the AO actually do not belong to the assessee. Accordingly, in the interest of natural justice, we are of the view that the assessee

may be provided with one more opportunity to present his case properly. Accordingly, we set aside the order passed by the Id.CIT(A) and restore all the issues to the file of the AO for examining them afresh. We also direct the assessee to fully cooperate with the AO for expeditious completion of the assessment.

3. In the result, the appeal filed by the assessee is treated as allowed for statistical purpose.

Order pronounced in the open court on 27.09.2023.

Sd/-

(AMIT SHUKLA)  
JUDICIAL MEMBER

Sd/-

(B.R. BASKARAN)  
ACCOUNTANT MEMBER

Dated: 27<sup>th</sup> September, 2023

dk

Copy forwarded to

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asstt. Registrar