

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

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.550/Lkw/2024
Assessment Year:2017-18

Patanjali Upmanu, Mohalla Tulsipark, Balrampur. PAN:AFVPU2757C (Appellant)	Vs.	Income Tax Officer, Gonda. (Respondent)
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Appellant by	None
Respondent by	Shri Sanjeev Krishna Sharma, Addl. CIT (D.R.)

ORDER

(A) This appeal vide I.T.A. No.550/Lkw/2024 has been filed by the assessee for assessment year 2017-18 against impugned appellate order dated 12/07/2024 (DIN & Order No.ITBA/NFAC/S/250/2024-25/1066656053(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

(B) The facts of the case, in brief, are that in this case assessment order dated 22/09/2021 was passed by the Assessing Officer u/s 147 read with section 144 read with section 144B of the I. T. Act whereby the assessee's income was assessed at Rs.20,59,090/-. In the aforesaid assessment order, an addition of Rs.20,59,090/- was made u/s 69A of the I. T. Act. The order passed by the Assessing Officer was an ex-parte order qua the assessee. Vide impugned appellate order dated 12/07/2024, the assessee's appeal was dismissed by the learned CIT(A). The order of learned CIT(A) was passed ex-parte qua the appellant assessee.

(B.1) 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. On perusal of records, it is seen that the assessment order as well as the impugned appellate order of the learned CIT(A), both were passed ex-parte qua the appellant assessee and the assessee's submissions on merits could not be considered either by the Assessing Officer or by the learned CIT(A). Further, reasonable opportunity of being heard was not provided to the assessee. Learned D.R. for Revenue was in agreement that the issue in dispute regarding aforesaid addition of Rs.20,59,090/- may be restored back to the file of the Assessing Officer with the direction to pass de novo assessment order in accordance with law on this specific issue after providing reasonable opportunity of being heard to the assessee. In view of the foregoing, the order of learned CIT(A) is set aside and restored back to the file of the Assessing Officer with the direction to pass de novo assessment order in accordance with law on this specific issue after providing reasonable opportunity of being heard to the assessee.

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

(Order pronounced in the open court on 18/12/2024)

Sd/.

(ANADEE NATH MISSHRA)

Accountant Member

Dated:18/12/2024

*Singh

Copy of the order forwarded to :

1. The Appellant
2. The Respondent.
3. Concerned CIT

4. D.R., I.T.A.T.,
5. CIT(A)

Assistant Registrar