

**IN THE INCOME TAX APPELLATE TRIBUNAL
ALLAHABAD BENCH, ALLAHABAD**

**BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER
AND
SHRI SUBHASH MALGURIA, JUDICIAL MEMBER**

I.T.A. No.185/Alld/2024
Assessment year:2021-22

Shri Narayan Prasad Tripathi, 01, Krishna Nagar, Naraini, S.O. Naraini, Banda. PAN:AYPPT1121J (Appellant)	Vs.	Assessment Unit Income Tax Department Delhi. (Respondent)
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Appellant by	Shri Shubham Singh, C.A.
Respondent by	Shri A. K. Singh, Sr. D.R.

ORDER

PER ANADEE NATH MISSHRA:A.M.

This appeal vide I.T.A. No.185/Alld/2024 has been filed by the assessee for assessment year 2021-22 against impugned appellate order dated 19/11/2024 (DIN & Order No.ITBA/NFAC/S/250/2024-25/1070472806(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

2. The facts of the case, in brief, are that the assessee is an individual and filed his return of income for the year under consideration on 18/12/2021 declaring total income of Rs.34,55,680/-. The Assessing Officer completed the assessment and passed assessment order u/s 143(3) read with section 144B of the I. T. Act, determining the total income of the assessee at Rs.1,46,60,349/- by making various additions. Aggrieved, the assessee went in appeal before the learned CIT(A). The learned CIT(A) dismissed the appeal of the assessee for the reason of non-prosecution. Aggrieved further the assessee is in appeal before the Income Tax Appellate Tribunal.

3. At the time of hearing before the Tribunal, the learned A.R. for the assessee submitted that the assessee could not attend the appellate proceedings in the office of learned CIT(A) due to old age and medical illness. He further submitted that during the assessment proceedings also the assessee did not get reasonable opportunity to present his case. In support of the submissions, the learned A.R. for the assessee also filed copies of medical records of the assessee. In view of the foregoing, the learned A.R. for the assessee submitted that the issues in dispute regarding additions made in the assessment order and confirmed by learned CIT(A) should be set aside to the file of the Assessing Officer with the direction to pass de novo assessment order in accordance with law after providing reasonable opportunity to the assessee. Learned D.R. expressed no objection to this proposal of learned A.R. for the assessee.

4. We have heard both sides and have gone through the material placed on record. 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. 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 various additions may be restored back to the file of the Assessing Officer with the direction to pass de novo assessment order in accordance with law 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 after providing reasonable opportunity of being heard to the assessee.

5. In the result, the appeal of the assessee is allowed for statistical purposes.

(Order pronounced in the open court on 13/05/2025)

Sd/.
(SUBHASH MALGURIA)
Judicial Member

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Dated:13/05/2025
*Singh

Copy of the order forwarded to :

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