

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

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

I.T.A. No.51/Alld/2025  
Assessment year:2017-18

Seema Pal C/o J N Goyal & Company, C-162, Ranjeet Nagar, Bharatpur, Rajasthan. PAN:DACPP5451D (Appellant)	Vs.	Income Tax Officer, Ward-4(2)(3), Kannauj  (Respondent)
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Appellant by	Shri Rajiv, Advocate
Respondent by	Shri A. K. Singh, Sr. D.R.

**ORDER**

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

(A) This appeal vide I.T.A. No.51/Alld/2025 has been filed by the assessee for assessment year 2017-18 against impugned appellate order dated 17/06/2024 (DIN & Order No.ITBA/APL/S/250/2024-25/1065685801(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

(B) The facts of the case, in brief, are that the assessee is an individual and engaged in the business as proprietor of M/s Ashish Khad Bhandar. The assessment order in this case was passed by the Assessing Officer on 30/10/2019 u/s 144 of the Income Tax Act, 1961 ("the Act" for short) ex-

parte qua the assessee, determining the total income of the assessee at Rs.10,81,916/-. Being aggrieved, the assessee filed appeal against the assessment order in the office of learned CIT(A). Vide order dated 17/06/2024, the assessee's appeal was dismissed by the learned CIT(A) ex-parte. The present appeal has been filed by the assessee against the aforesaid impugned appellate order dated 17/06/2024 passed by the learned CIT(A).

(C) We have heard the rival parties 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 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. In view of the foregoing, the order of learned CIT(A) is set aside and the issues in dispute regarding additions made in assessment order are 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.

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

(Order pronounced in the open court on 05/06/2025)

Sd/.  
**(SUBHASH MALGURIA)**  
**Judicial Member**

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

Dated:05/06/2025  
\*Singh

**Copy of the order forwarded to :**

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