

**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.36/Alld/2025  
Assessment year:2015-16

Hasan Javed, Meeranpur Akbarpur, Ambedkarnagar. PAN:AILPJ2817J (Appellant)	Vs.	Income Tax Officer, Akbarpur  (Respondent)
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Appellant by	Shri R. C. Tripathi, 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.36/Alld/2025 has been filed by the assessee for assessment year 2015-16 against impugned appellate order dated 19/12/2023 (DIN & Order No.ITBA/NFAC/S/250/2023-24/1058863404(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

(B) This appeal has been filed by the assessee, beyond time limit prescribed under section 253(3) of IT Act. The assessee has submitted application for condonation of delay in filing of the appeal pleading that the delay was unintentional and beyond the control of the assessee and has requested to admit the appeal for hearing. The learned Sr. Departmental

Representative for Revenue did not express any objection to assessee's application for condonation of delay in filing of the appeal. In view of the foregoing, and in specific facts and circumstances of the present appeal before us, the delay in filing of this appeal is condoned; and the appeal is admitted for hearing.

(C) The facts of the case, in brief, are that the assessee filed his return of income under section 148 of the Act on 24/04/2022 declaring total income of Rs.1,72,110/-. The Assessing Officer completed the assessment and passed order under section 147 read with section 144B of the Act and determined the total income of the assessee at Rs.80,46,330/-. Aggrieved, the assessee filed appeal before the learned CIT(A) who also dismissed the appeal of the assessee for non prosecution.

(D) Aggrieved further, the assessee has filed the present appeal in Income Tax Appellate Tribunal against the aforesaid impugned appellate order of learned CIT(A). In the course of appellate proceedings in ITAT learned A.R. for the assessee submitted that the Assessing Officer as well as learned CIT(A) have passed order without affording sufficient time and opportunity to the assessee. In view of the foregoing, learned AR for the assessee submitted, the impugned order of learned CIT(A) should be set aside and the issue in dispute should be restored to the file of the Assessing Officer with the direction to pass fresh assessment order in accordance with law after providing reasonable opportunity to the assessee. The learned Sr. D.R. for the Revenue expressed no objection.

(E) We have heard both sides. We have perused the materials on record. In view of the submissions made by the Learned A. R. for the assessee, and there being no objection from learned Sr. D.R., we set aside the impugned appellate order dated 19/12/2023 and restore the matter 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 to the assessee.

(F) In the result, the appeal of the assessee stands partly allowed for statistical purposes.

(Order pronounced in the open court on 18/07/2025)

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

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

Dated:18/07/2025  
\*Singh

**Copy of the order forwarded to :**

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