



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

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

ITA No.173/ALLD/2024  
(Assessment Year: 2013-14)

<b>Jai Prakash Jaiswal</b> Lonipal, Bharat Nagar, Allahabad-212106.	v.	<b>Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre Delhi.</b>
<b>PAN: ADQPJ1434L</b>		
(Appellant)		(Respondent)

Appellant by:	Shri S. K. Yogeshwar
Respondent by:	Shri A. K. Singh, Sr. DR

**ORDER**

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

1. The present appeal has been filed by the assessee against the impugned appellate order dated 04.10.2024 passed by the Ld. Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre (NFAC), Delhi under section 250 of the Income Tax Act, 1961 (hereinafter referred as to "the Act") for the assessment year 2013-14. The grounds of appeal of the assessee are as under: -

*"1. That the authority below has passed the exparte orders without giving proper opportunity. All the notices were sent on wrong email address.*

*2. That the authority below has cited several rulings for non-cooperation by the appellant. But in fact, no notice was served except the notice for hearing on 03.10.2024 and the exparte order was been passed on 04.10.2024."*

1.1 In this case, assessment order dated 25/09/2021 was passed by the Assessing Officer ("AO") u/s 147 r.w.s 144 read with section 144B of the Act whereby the assessee's total income was assessed at Rs.21,07,200/-. In the aforesaid assessment order, an addition amounting to Rs.17,31,050/- was made u/s 69 of the Act. The assessee's appeal against the aforesaid assessment order was dismissed by the Ld. CIT(A) vide impugned

appellate order dated 04.10.2024. The present appeal has been filed by the assessee against the aforesaid impugned appellate order dated 04.10.2024 of the Ld. CIT(A).

(2). At the time of hearing before us, the Ld. Authorized Representative ("AR") for the assessee submitted that the assessee was not given reasonable opportunity either by the Assessing Officer during the assessment proceedings or by the Ld. CIT(A) during the appellate proceedings. He further submitted that the issue in dispute in the present appeal regarding the aforesaid addition of Rs.17,31,050/- may be restored back to the file of the Assessing Officer, with the direction to pass de novo order in accordance with law after providing reasonable opportunity to the assessee; because neither the Assessing Officer nor the Ld. CIT(A) had provided reasonable opportunity to the assessee in the proceedings before them so far. The learned Departmental Representative for Revenue expressed no objection to this. In view of the foregoing, the impugned order of the Ld. CIT(A) is set aside and the issues in dispute in the present appeal before us regarding the aforesaid addition of Rs.17,31,050/- is restored back to the file of the Assessing Officer, with the direction to pass fresh assessment order on this specific issue in accordance with law after providing reasonable opportunity to the assessee.

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

Order pronounced in the open Court on 21/07/2025.

Sd/-  
[SUBHASH MALGURIA]  
JUDICIAL MEMBER

Sd/-  
[ANADEE NATH MISSHRA]  
ACCOUNTANT MEMBER

DATED: 21/07/2025

Vijay Pal Singh, (Sr. PS)

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. DR
5. Guard file

//True Copy//

By order  
Sr. Private Secretary