

**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.25/Alld/2025
Assessment year:2018-19

M/s Anil Kumar Sunil Kumar, 21, University Road, Allahabad. PAN:AAJFM2735R (Appellant)	Vs.	Dy.C.I.T., Central Circle, Allahabad (Respondent)
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Appellant by	Shri S. K. Jaiswal, C.A.
Respondent by	Shri A. K. Singh, Sr. D.R.

ORDER

PER SUBHASH MALGURIA:J.M.

This appeal vide I.T.A. No.25/Alld/2025 has been filed by the assessee for assessment year 2018-19 against impugned appellate order dated 06/12/2024 (DIN & Order No.ITBA/APL/S/250/2024-25/10709526944(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

2. The facts of the case, in brief, are that the assessee is a partnership firm deriving business income from wholesale trading of hardware and

sanitary fittings. The business is carried on under the name and style 'M/s Anil Kumar Sunil Kumar'. The Assessing Officer completed the assessment in the case of the assessee u/s 144 of the Act and assessed the total income of the assessee at Rs.39,62,858/- by making addition of Rs.28,53,900/- and Rs.10,24,275/-. The order passed by the Assessing Officer was an ex-parte order qua the assessee. Aggrieved, the assessee carried the matter in appeal before the learned CIT(A). Vide impugned appellate order dated 06/12/2024, the assessee's appeal was dismissed by the learned CIT(A). Aggrieved further, the assessee is in appeal before the Income Tax Appellate Tribunal.

3. We have heard the rival parties and have gone through the material placed on record. Learned A.R. for the assessee submitted that the Assessing Officer has framed the assessment order ex-parte and the impugned appellate order passed by the learned CIT(A) is non-speaking order. He submitted that the assessee did not get proper opportunity to present the case before the learned CIT(A). The learned A.R. for assessee further submitted that the lower authorities have passed orders without providing reasonable opportunity to the assessee. In view of the foregoing submissions, learned A.R. for the assessee submitted that the issues in dispute in the present appeal before the Tribunal, should be restored back to the file of the Assessing Officer to pass de novo order in accordance with law after providing reasonable opportunity to the assessee. The learned D.R. for Revenue expressed no objection to this. Accordingly, the impugned appellate order of the 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.

4. In the result, the appeal is allowed for statistical purposes.

(Order pronounced in the open court on 24/07/2025)

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Sd/.
(SUBHASH MALGURIA)
Judicial Member

Dated:24/07/2025

*Singh

Copy of the order forwarded to :

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