

**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.170/Alld/2024
Assessment year:2017-18

Shri Mukesh Kumar Tiwari, R/o Pure Supari Tiwari, Purab Goan, Gauri Ganj, Amethi. PAN:AIYPT8742L (Appellant)	Vs.	Income Tax Officer, NFAC, Delhi. (Respondent)
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Appellant by	None
Respondent by	Shri A. K. Singh, Sr. D.R.

ORDER

PER SUBHASH MALGURIA:J.M.

This appeal vide I.T.A. No.170/Alld/2024 has been filed by the assessee for assessment year 2017-18 against impugned appellate order dated 20/08/2024 (DIN & Order No.ITBA/APL/S/250/2024-25/1067778305(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

2. The facts of the case, in brief, are that in this case the assessee did not file income tax return for the year under consideration. The Assessing Officer issued notice u/s 142(1) of the Act on 14/03/2018, requiring the assessee to file his return of income but the assessee did not file his return. 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.12,05,430/-. 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 20/08/2024, 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. At the time of hearing before us, there was no representation from the assessee's side. In the absence of any representation from the assessee's side, the learned D.R. for Revenue was heard and the materials available on record were perused. On perusal of records, it is seen that the assessment order was passed ex-parte qua the appellant assessee. Further, the learned CIT(A) has also not provided reasonable opportunity to the appellant before dismissing the appeal of the assessee. Having regard to the same, we set aside the impugned appellate order dated 20/08/2024 to the file of learned CIT(A) and we direct the learned CIT(A) to pass de novo order on merits 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 23/07/2025)

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Sd/.
(SUBHASH MALGURIA)
Judicial Member

Dated:23/07/2025

*Singh

Copy of the order forwarded to :

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