

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

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.113, 114 & 115/JAB/2024
Assessment year:2013-14, 15-16 & 16-17

Parmanand Nagwani Shalimar Market, Jyoti General Store, Opposite Jai Mata Di, Station Road, KATNI. PAN:AQCPN8122G (Appellant)	Vs.	Income Tax Officer, Ward-Katni (Respondent)
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Appellant by	Shri Manoj Jain, C.A.
Respondent by	Shri N. M. Prasad, Sr.D.R. 1

ORDER

(A) These three appeals have been filed by the assessee for assessment years 2013-14, 15-16 & 16-17 against impugned appellate orders dated 30/04/2024, DIN & Order No.ITBA/NFAC/S/250/2024-25/1064481119(1), dated 09/05/204 DIN & Order No.ITBA/NFAC /S/250/2024-25/1064769576(1) and dated 30/04/2024, DIN & Order No.ITBA/NFAC/S/250/2024-25/1064481168(1) respectively of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

(B) The facts of the case, in brief, are that for the years under consideration, the assessee had not filed his return of income. The Assessing Officer issued notice u/s 148 of the Act and required the assessee

to file his return of income. In response to the notice u/s 148, the assessee filed his return of income. The Assessing Officer passed assessment order under section 143(3) read with section 147/144B of the Act and made additions in all the assessment years. The Assessing Officer issued notice of demand under section 156 of the Act. Being aggrieved, the assessee filed appeals in the office of learned CIT(A). Vide impugned appellate orders, the assessee's appeals were dismissed by the learned CIT(A) for want of prosecution. The orders of learned CIT(A) were passed ex-parte qua the appellant assessee.

(C) The assessee has filed the present appeals in Income Tax Appellate Tribunal against the aforesaid impugned appellate orders of learned CIT(A). At the time of hearing, Learned A.R. for the assessee submitted that the learned CIT(A) passed impugned order without affording sufficient time and opportunity to the assessee. The learned AR for the assessee further submitted that the learned CIT(A) failed to pass a speaking order on merits and dismissed the assessee's appeal in a summary manner for violation of the provisions u/s 250(6) of the Act. In view of the foregoing, learned AR for the assessee submitted, the impugned order of learned CIT(A) should be set aside and the issues in dispute should be restored to the file of Assessing Officer with the direction to pass fresh order in accordance with law after providing reasonable opportunity to the assessee. The learned Sr. D.R. for the Revenue did not express any objection to this, and left the matter to the discretion of the Bench. In view of the submissions made, the impugned appellate orders of learned CIT(A) are set aside and issues in dispute are 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 of being heard to the assessee.

(D) In the result, the appeals of the assessee are partly allowed for statistical purposes.

(Order pronounced in the open court on 28/08/2025)

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Dated:28/08/2025

*Singh

Copy of the order forwarded to :

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