

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

**BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

I.T.A. No.123/JAB/2025  
Assessment year:2020-21

Shri Ashutosh Saraf M/s Dulha Dulhan Gold Palace Azad Chowk, Kotma Anuppur. PAN:BIUPS2194A (Appellant)	Vs.	A.C.I.T., Central Circle, Jabalpur.  (Respondent)
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Appellant by	Shri Sapan Usrethe, Advocate
Respondent by	Shri N. M. Prasad, Sr. D.R. 1

**ORDER**

(A) This appeal vide I.T.A. No.123/JBP/2025 has been filed by the assessee for assessment year 2020-21 against impugned appellate order dated 24/02/2025 (DIN & Order No.ITBA/APL/S/250/2024-25/1073617206(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

(B) The facts of the case, in brief, are that the assessee is proprietor of Dulha Dulhan Gold Palace and engaged in the business jewellery. The

assessee filed return of income on 28/03/2021 declaring total income of Rs.36,00,730/-/-. The Assessing Officer completed the assessment and passed assessment order on 23/09/2022 u/s 143(3) of the Income Tax Act, 1961 ("the Act" for short) and determined the total income of the assessee at Rs.36,24,280/- by making addition of Rs.23,650/- u/s 69A of the Act. Being aggrieved, the assessee filed appeal in the office of learned CIT(A). Vide impugned order dated 24/02/2025, the assessee's appeal was dismissed by the learned CIT(A) for non prosecution.

(C) Being aggrieved, 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 adjournment application moved by the assessee was rejected by learned CIT(A). He also submitted that the learned CIT(A) had afforded only one opportunity and has passed ex-parte 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 learned CIT(A) 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 expressed no objection and left the matter to the discretion of the Bench.

(D) Both sides have been heard. Materials on record have been perused. In view of the submissions made by the Learned A. R. for the assessee, the impugned appellate order of learned CIT(A) dated 19/03/2022 is set aside to the file of learned CIT(A) with the direction to pass de novo speaking

order in accordance with law after providing reasonable opportunity of being heard to the assessee.

(E) In the result, the appeal of the assessee is 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