

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

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.68/JAB/2025
Assessment year:2010-11

Girish Kurariya 232, Sanjeevani Nagar, Garha. PAN:AJEPK2186Q (Appellant)	Vs.	Income Tax Officer, Jabalpur (Respondent)
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Appellant by	None
Respondent by	Shri Alok Bhura, Sr. D.R.

ORDER

(A) This appeal vide I.T.A. No.68/JBP/2025 has been filed by the assessee for assessment year 2010-11 against impugned appellate order dated 06/07/2022 (DIN & Order No.ITBA/NFAC/S/250/2022-23/1043752367(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

(B) This appeal has been filed by the assessee, beyond time limit prescribed under section 253(3) of IT Act. The assessee has submitted application for condonation of delay in filing of the appeal pleading that the delay was unintentional and beyond the control of the assessee and has requested to admit the appeal for hearing. The learned Sr. Departmental

Representative for Revenue did not express any objection to assessee's application for condonation of delay in filing of the appeal. In view of the foregoing, and in specific facts and circumstances of the present appeal before us, the delay in filing of this appeal is condoned; and the appeal is admitted for hearing.

(C) The facts of the case, in brief, are that the assessee filed his return of income declaring total income of Rs.1,53,550/-. The Assessing Officer processed the return filed by the assessee and passed the assessment order u/s 147 read with section 143(3) of the Act and determined the total income of the assessee at Rs.11,85,088/- by making addition of Rs.10,31,538/-. Being aggrieved, the assessee filed appeal in the office of learned CIT(A). Vide impugned appellate order dated 06/07/2022, the assessee's appeal was dismissed by the learned CIT(A) for non prosecution. The order of learned CIT(A) was also passed ex-parte qua the appellant assessee.

(D) At the time of hearing before the Tribunal, 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 on record were perused. On perusal of records, it is seen that the assessment order as well as the impugned appellate order of the learned CIT(A), both were passed ex-parte qua the appellant assessee. Further, the assessee was not given reasonable opportunity. In response to a query from Bench, the learned Departmental Representative for Revenue submitted that the issue in dispute may be 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. In view of the foregoing, the order of 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.

(D) In the result, the appeal 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