

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

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

I.T.A. No.56/JAB/2025  
Assessment year:2010-11

Surekhabai Balpande MIG-17, Sector-2A, Saket Nagar H.E. Hospital, S.O. Huzur Bhopal. PAN:ASJPB2456Q (Appellant)	Vs.	Income Tax Officer, Ward-1, Chhindwara  (Respondent)
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Appellant by	Shri Ashok Vijaywargiya, Advocate
Respondent by	Shri Alok Bhura, Sr. D.R.

**ORDER**

(A) This appeal vide I.T.A. No.56/JBP/2025 has been filed by the assessee for assessment year 2010-11 against impugned appellate order dated 26/06/2023 (DIN & Order No.ITBA/NFAC/S/250/2023-24/1053935463(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

(B) The facts of the case, in brief, are that the assessee filed his return of income on 05/02/2014 declaring total income of Rs.73,599/-. The Assessing Officer processed the return filed by the assessee and passed assessment order u/s 147/144 of the Act on 21/02/2015 and determined the total income of the assessee at Rs.10,23,600/- by making addition of Rs.9,50,000/- u/s 68 of the Act. Being aggrieved, the assessee filed appeal in the office of learned CIT(A). Vide order dated 26/06/2023, the assessee's appeal was dismissed by the learned CIT(A) ex-parte for non-

prosecution. Being aggrieved further, the assessee has filed the present appeal in Income Tax Appellate Tribunal against the aforesaid impugned appellate order of learned CIT(A).

(C) At the time of hearing, the learned Counsel for the assessee submitted 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, he submitted that the assessee was not given reasonable opportunity. He 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. The learned Departmental Representative expressed no objection to this, and left the matter to the discretion of Bench. In view of the foregoing, and considering the submissions made; 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