

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

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

I.T.A. No.144/JAB/2024  
Assessment year:2017-18

Suhane News Agencies 1444, Saraswati Colony, Cherital, Jabalpur. PAN:AAJFS1185M (Appellant)	Vs.	Income Tax Officer, Ward-1(1), Jabalpur (Respondent)
---	-----	---

Appellant by	Shri Sachin Bajpai, Advocate
Respondent by	Shri Alok Bhura, Sr. D.R.

**ORDER**

(A) This appeal vide I.T.A. No.144/JBP/2024 has been filed by the assessee for assessment year 2017-18 against impugned appellate order dated 22/01/2024 (DIN & Order No.ITBA/NFAC/S/250/2023-24/1059987472(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

(B) The facts of the case, in brief, are that the assessee did not file its return of income for the year under consideration. On the basis of information available on record, the Assessing Officer completed the assessment and passed assessment order u/s 147 read with section 144 of

the Act on 30/09/2021 and determined the total income of the assessee at Rs.29,70,386/-, treating the cash deposits amounting to Rs.19,13,000/- as unexplained u/s 69A of the Act and income from business amounting to Rs.10,57,386/- as unexplained.

(C) I have heard both sides. I have perused the materials on record. 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 and the assessee's submissions on merits could not be considered either by the Assessing Officer or by the learned CIT(A). Further, reasonable opportunity of being heard was not provided to the assessee. In view of the foregoing, the order of learned CIT(A) is set aside and the issues in dispute regarding additions made in assessment order are 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