

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

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.162/JAB/2024
Assessment year:2017-18

Ramkrishan Arjariya PWD Campus, Nowgong, Chhatarpur-471001 PAN:ALXPA0671A (Appellant)	Vs.	Income Tax Officer, Chhatarpur. (Respondent)
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Appellant by	Shri Abhijeet Srivastava, Advocate
Respondent by	Shri Alok Bhura, Sr.D.R.

ORDER

(A) This appeal vide I.T.A. No.162/JBP/2024 has been filed by the assessee for assessment year 2017-18 against impugned appellate order dated 23/08/2024 (DIN & Order No.ITBA/NFAC/S/250/2024-25/1067935838(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

(B) The facts of the case, in brief, are that the assessee is an individual and filed his return of income on 31/03/2018 showing income of Rs.5,00,110/-. The Assessing Officer completed the assessment and passed assessment order on 28/03/2022 under section 147 read with section 111/144B of the Income Tax Act, 1961 ("the Act" for short) and determined the total income of the assessee at Rs.15,00,000/- by making addition of Rs.15,00,000/- on account of unexplained money u/s 69A of the Act. Being aggrieved, the assessee filed appeal in the office of learned CIT(A). Vide

impugned order dated 23/08/2024, the assessee's appeal was dismissed by the learned CIT(A). Being aggrieved further, the assessee is in appeal before the Income Tax Appellate Tribunal.

(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 and the assessee's submissions on merits could not be considered either by the Assessing Officer or by the learned CIT(A). Further, he submitted that reasonable opportunity of being heard was not provided to the assessee. In view of the foregoing, he submitted that the order of learned CIT(A) may be set aside and the issue in dispute regarding addition made in assessment order is 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 D.R. left the matter to the discretion of the Bench. In view of the submissions made; the impugned order of learned CIT(A) is set aside and issues in dispute are restored back to the file of the Assessing Officer for de novo order in accordance with law, after providing reasonable opportunity to the assessee.

(D) In the result, the appeal is partly allowed for statistical purposes.

(Order pronounced in the open court on 29/08/2025)

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Dated:29/08/2025
*Singh

Copy of the order forwarded to :

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