

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

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

I.T.A. No.185/JAB/2024  
Assessment year:2017-18

Shri Munna Lal Jain Shakti Tyre Near Indra Hospital Subhasnagar Ward, SAGAR. PAN:BCFPJ7057Q (Appellant)	Vs.	Income Tax Officer, Ward-1, Sagar  (Respondent)
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Appellant by	Shri Dhiraj Ghai, C.A.
Respondent by	Shri N. M. Prasad, Sr.D.R.

**ORDER**

(A) This appeal vide I.T.A. No.185/JBP/2024 has been filed by the assessee for assessment year 2017-18 against impugned appellate order dated 13/11/2024 (DIN & Order No.ITBA/NFAC/S/250/2024-25/1070321865(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 has not filed his return of income for the year under consideration. The Assessing Officer completed the assessment u/s 144 of the Act 26/09/2019 and determined the total income of the assessee at Rs.14,85,598/- and made an addition of Rs.14,85,598/-. Being aggrieved, the assessee filed appeal in the office of learned CIT(A). Vide impugned appellate order dated 13/11/2024, the assessee's appeal was dismissed by

the learned CIT(A) for non-prosecution. The order of learned CIT(A) was passed ex-parte qua the appellant assessee.

(C) At the time of hearing, the learned A.R. for the assessee submitted that impugned appellate order of the learned CIT(A), was passed ex-parte qua the appellant assessee without providing reasonable opportunity. Further, he submitted that the assessee was not given reasonable opportunity during assessment proceedings also. 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 issues in dispute 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 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