

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

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.111/JAB/2024
Assessment year:2015-16

Shri Mudrika Prasad Tiwari Vill. Puraina, PO-Sonaura, Thana- Raipur, Karchuliyan, Huzur, REWA. PAN:AVOPT0989L (Appellant)	Vs.	Income Tax Officer, Ward-1, Rewa (Respondent)
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Appellant by	Shri Sapan Usrethe, Advocate
Respondent by	Shri N. M. Prasad, Sr. D.R. 1

ORDER

(A) This appeal vide I.T.A. No.111/JBP/2024 has been filed by the assessee for assessment year 2015-16 against impugned appellate order dated 23/04/2024 (DIN & Order No.ITBA/NFAC/S/250/2024-25/1064286627(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

(B) The facts of the case, in brief, are that the assessee has not filed his return of income for the year under consideration. The Assessing Officer completed the assessment u/s 147 read with section 144 of the Act 14/03/2022 and determined the total income of the assessee at Rs.39,84,239/-. The order passed by the Assessing Officer was an ex-parte order qua the assessee. Being aggrieved, the assessee filed appeal in the

office of learned CIT(A). Vide impugned appellate order dated 23/04/2024, 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.

(C) At the time of hearing, the learned A.R. for the assessee submitted that the assessment order, as well as the impugned appellate order of the learned CIT(A), were passed ex-parte qua the appellant assessee. Further, he submitted that the assessee was not given reasonable opportunity. He submitted that the issues 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 the 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 01/09/2025)

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Dated:01/09/2025

*Singh

Copy of the order forwarded to :

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