

**IN THE INCOME TAX APPELLATE TRIBUNAL
ALLAHABAD BENCH 'SMC', ALLAHABAD**

**BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER
AND
SHRI SUBHASH MALGURIA, JUDICIAL MEMBER**

I.T.A. No.31/Alld/2025
Assessment year:2018-19

Nav Nirman 1095/1265 Old Katra, Allahabad-211 002 PAN:AAGFN8077J (Appellant)	Vs.	Dy.C.I.T., Central Circle, Allahabad (Respondent)
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Appellant by	Shri S. K. Jaiswal, C.A.
Respondent by	Shri A. K. Singh, Sr. D.R.

ORDER

PER ANADEE NATH MISSHRA, A.M.

(A) This appeal vide I.T.A. No.31/Alld/2025 has been filed by the assessee for assessment year 2018-19 against impugned appellate order dated 16/12/2024 (DIN & Order No.ITBA/APL/S/250/2024-25/1071246380(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

(B) It was noticed that the assessee has filed adjournment application. However, during the course of hearing, the adjournment application was withdrawn. Therefore, the adjournment application was rejected as withdrawn and the appeal was heard on merits.

(C) The facts of the case, in brief, are that the assessee is a partnership firm deriving business income from wholesale trading of plywood, adhesives, locks, kitchen appliances, hardware, cement etc. The assessee filed its return of income on 29/10/2018 declaring total income of Rs.1,64,420/-. The Assessing Officer completed the assessment and passed order under section 144 of the Act and determined the total income of the assessee at Rs.19,86,138/- by making various additions. Aggrieved, the assessee filed appeal before the learned CIT(A) who also dismissed the appeal of the assessee for non prosecution.

(D) Aggrieved further, the assessee has filed the present appeal in Income Tax Appellate Tribunal against the aforesaid impugned appellate order of learned CIT(A). In the course of appellate proceedings in ITAT learned A.R. for the assessee submitted that the Assessing Officer as well as learned CIT(A) have passed order without affording sufficient time and opportunity to the assessee. In view of the foregoing, learned AR for the assessee submitted, the impugned order of learned CIT(A) should be set aside and the issues in dispute should be restored to the file of the Assessing Officer with the direction to pass fresh assessment order in accordance with law after providing reasonable opportunity to the assessee. The learned Sr. D.R. for the Revenue expressed no objection and left the matter to the discretion of the Bench.

(E) We have heard both sides. We have perused the materials on record. In view of the submissions made by the Learned A. R. for the assessee, and there being no objection from learned Sr. D.R., we set aside the impugned appellate order dated 16/12/2024 and restore the matter 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 to the assessee.

(F) In the result, the appeal of the assessee stands partly allowed for statistical purposes.

(Order pronounced in the open court on 22/09/2025)

Sd/.
(SUBHASH MALGURIA)
Judicial Member

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Dated:22/09/2025
*Singh

Copy of the order forwarded to :

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