

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

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.391/Lkw/2025
Assessment Year:2011-12

Gurpreet Singh C/o CA Sanjay Saxena 12, Pratap Enclave, Bisrat G.T. Road, Shahjahanpur. PAN:BLFPS2390C (Appellant)	Vs.	Income Tax Officer-1(4), Shahjahanpur. (Respondent)
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Appellant by	Shri Pranav Pandey, Advocate
Respondent by	Shri Amit Kumar, D.R.

ORDER

(A) This appeal vide I.T.A. No.391/Lkw/2025 has been filed by the assessee for assessment year 2011-12 against impugned appellate order dated 04/03/2025 (DIN & Order No. ITBA/APL/S/250/2024-25/1073969872(1) of Addl/Jt. Commissioner of Income Tax (Appeals) ["ADDL/JCIT(A)" for short]. Grounds of appeal are as under:

- "1. That the learned ADDL/JCIT(A)-2, Chandigarh has erred on facts and in law in confirming the action of Assessing Officer in initiating the reassessment proceedings, its continuation and*

culmination vide order u/s 147/143(3) of the I. T. Act dated 04/12/2018 which is bad in law and liable to be cancelled.

2. *That the learned ADDL/JCIT(A)-2, Chandigarh has erred on facts and in law in confirming the action of Assessing Officer in adding Rs.16,79,639/- as unexplained money deposited in s/b account which is contrary to facts and circumstances of the case and is liable to be deleted."*

(B) The facts of the case, in brief, are that in this case assessment order dated 04/12/2018 was passed by the Assessing Officer u/s 147/143(3) of the I. T. Act whereby the assessee's total income was assessed at Rs.16,85,700/- as against returned income of Rs.1,86,061/-. In the aforesaid assessment order, addition of Rs.17,08,037/- was made under the head unexplained money under section 69A of the Act. Aggrieved, the assessee carried the matter in appeal before the learned CIT(A). Vide impugned appellate order dated 04/03/2025, the assessee's appeal was dismissed by the learned CIT(A) for non prosecution. Aggrieved further, the assessee is in appeal before the Income Tax Appellate Tribunal.

(C) At the time of hearing, learned Counsel for the assessee submitted that impugned appellate order of the learned CIT(A), was passed ex-parte qua the appellant assessee. Further, he submitted that the assessee was not given reasonable opportunity. 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 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 allowed for statistical purposes.

(Order pronounced in the open court on 09/10/2025)

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Dated:09/10/2025

*Singh

Copy of the order forwarded to :

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