



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

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

ITA No.401/LKW/2025
(Assessment Year: 2015-16)

Smt Kamla Shukla Moor Ghat Road, Katra, Basti- 272001.	v.	Income Tax Officer Income Tax Office, Civil Lines, Basti-272001.
PAN:BUPPS2247M		
(Appellant)		(Respondent)

Appellant by:	Shri Akshay Agrawal, Advocate
Respondent by:	Shri Amit Kumar, CIT(DR)

ORDER

PER ANADEE NATH MISSHRA, A.M.:

(A) The present appeal has been filed by the assessee against the order dated 05.03.2025 passed by the learned Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre (NFAC) under section 250 of the Income Tax Act, 1961 ("Act", for short), for the assessment year 2015-16 wherein, the assessee's appeal has been dismissed in limine for the reason of non-compliance.

(A.1) In this case, vide assessment order dated 02.03.2023 passed by Assessing Officer u/s 147 read with section 144 of the Act, assessee's total income was determined at Rs.18,88,383/- (Rounded off to Rs.18,88,380/-) as against the returned income of Rs. 'Nil'. In the aforesaid assessment order, addition of Rs.18,00,000/- was made on account of unexplained money u/s 69A of the Act. Further addition of Rs.88,383/- was made on account of interest added to the total income of assessee. The order passed by the Assessing Officer was an ex-parte order qua the assessee. Vide impugned appellate order dated 05.03.2025, the assessee's appeal was dismissed by the learned CIT(A). The

order of learned CIT(A) was also passed ex-parte qua the appellant assessee.

(B) 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 orders without affording reasonable 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 back 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. In view of the foregoing, the impugned appellate order dated 05.03.2025 is set aside and the disputed issues are restored back to the file of the Assessing Officer with the direction to pass de novo assessment order in accordance with law on these specific issues, after providing reasonable opportunity to the assessee.

(C.1) In the result, the appeal of the assessee is partly allowed for statistical purposes.

Order pronounced in the open Court on 14/10/2025.

Sd/-
[ANADEE NATH MISSHRA]
ACCOUNTANT MEMBER

DATED: 14/10/2025

Vijay Pal Singh, (Sr. PS)

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. DR
5. Guard file

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By order