

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

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

I.T.A. No.134/Alld/2025
Assessment year:2015-16

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| Ram Pravesh Singh T-140-B, Railway Colony, Renukoot, Sonebhadra-231217 PAN:AGZPS5426K (Appellant) | Vs. | A.C.I.T., Circle-3, Mirzapur (Respondent) |
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| Appellant by | None |
| Respondent by | Shri A. K. Singh, Sr. D.R. |

ORDER

PER ANADEE NATH MISSHRA, A.M.

(A) This appeal vide I.T.A. No.134/Alld/2025 has been filed by the assessee pertaining to assessment year 2015-16 against impugned appellate order dated 23/05/2025 [Din & Order No.ITBA/NFAC/S/250/2025-26/1076404212(1)] passed by learned Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

(B) The facts of the case, in brief, are that the assessee filed his return of income on 15/12/2015 declaring total income of Rs.24,00,090/-. The Assessing Officer completed the assessment and passed assessment order dated 23/11/2017 under section 143(3)/144 of the Income Tax Act, 1961 ("the Act" for short) determining the total income of the assessee at

Rs.2,76,94,238/- (rounded off to Rs.2,76,94,240/-) by making various additions amounting to Rs.2,52,94,148/-. Being aggrieved, the assessee filed appeal against the assessment order in the office of learned CIT(A). Vide impugned order dated 23/05/2026, the assessee's appeal was dismissed by the learned CIT(A) for non prosecution.

(C) Being aggrieved, the assessee has filed the present appeal in Income Tax Appellate Tribunal against the aforesaid impugned appellate order of learned CIT(A). At the time of hearing before the Tribunal, none was present on behalf of the assessee. In absence of any representation from assessee's side, we heard the learned Departmental Representative and have gone through the materials available on record. On perusal of records, it is seen that the assessment order was passed ex-parte qua the appellant assessee and the order passed by learned CIT(A) also ex-parte qua the assessee. The Assessing Officer has assessed the assessee's income at more than 10 times the returned income, in a summary manner which includes the entire amounts of sundry creditors for supplies (Rs.2,01,51,534/-) and sundry creditors for expenses (Rs.45,38,608/-) which have been confirmed by learned CIT(A). Moreover, notice u/s 144 of I. T. Act was issued on 18/09/2017, whereby compliance date was fixed on 05/10/2017. The assessment order was passed on 23/11/2017 (after substantial lapse of time since 23/11/2017) without giving any further opportunity to the assessee. It is not clear why any further opportunity was not given when it was decided by the Assessing Officer to keep the matter pending from 05/10/2017 to 23/11/2017. Though the learned CIT(A) did give multiple opportunities, it is found that generally there was insufficient time between issue dates of the notices and the respective compliance dates. Thus, in the facts and circumstances of the present case, we are of the view that in this specific case, the assessee did not get reasonable opportunity during assessment proceedings and appellate proceedings

before the learned CIT(A). The learned Departmental Representative for Revenue strongly relied on orders passed by the Assessing Officer and learned CIT(A). However, as the assessee did not get reasonable opportunity during assessment proceedings and during appellate proceedings before learned CIT(A); the order of learned CIT(A) is set aside and issues in dispute regarding additions made in the assessment order, 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 to the assessee.

(D) In the result, the appeal is partly allowed for statistical purposes.

(Order pronounced in the open court on 31/10/2025)

Sd/.
(SUBHASH MALGURIA)
Judicial Member
Dated:31/10/2025
*Singh

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Copy of the order forwarded to :

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