

**IN THE INCOME TAX APPELLATE TRIBUNAL
VARANASI CIRCUIT BENCH, VARANASI**

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.86/Vns/2024
Assessment year:2011-12

Santosh Kumar Tiwari, Narayanpur, Rasoolpur, Rasra, Ballia. PAN: AWBPT 894L (Appellant)	Vs.	Income Tax Officer,2(5), Ballia. (Respondent)
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Appellant by	Shri B.N. Pandey, Advocate
Respondent by	Shri G.P. Singh, D.R.
Date of hearing	10.12.2025
Date of pronouncement	16.12.2025

ORDER

This appeal vide I.T.A. No.86/Vns/2024 has been filed by the assessee for assessment year 2011-12 against impugned appellate order dated 24/07/2023 (DIN & Order No.ITBA/NFAC/S/250/2023-24/1054555372(1) of National Faceless Appeal Centre, (NFAC), Delhi.

2. In this case, on perusal of records, it is found that assessment order was passed ex-parte, qua the appellant assessee under Section 144 of the Income Tax Act, 1961 (in short the Act) without providing reasonable opportunity to the assessee. It is further found that the learned CIT(A) has dismissed the assessee's appeal in limine without going into merits of the case, in violation of the statutory duty of the learned CIT(A), as contained in Section 250(6) of the Act.

3. At the time of hearing, the assessee was represented by Shri B.N. Pandey, Advocate and Revenue was represented by Shri G.P. Singh, Senior Department Representative. The learned counsel for the assessee submitted that the issues in dispute should be set aside to the file of the Assessing Officer with the direction to pass denovo order.

4. The learned Sr. D.R. for the Revenue expressed no objection and left the matter to the discretion of the Bench. After hearing both sides and having perused the materials on record and further, in view of the foregoing paragraph-2 of this order, the impugned appellate order of the learned CIT(A) is set aside and the issues in dispute regarding additions made in the assessment order are restored back to the file of the AO with a direction to pass denovo assessment order on these issues in accordance with law, after providing reasonable opportunity to the assessee. All the grounds of appeal treated as disposed of in accordance with foregoing directions.

5. In the result, the appeal of the assessee stands partly allowed for statistical purposes.

(Order pronounced in the open court on 16.12.2025)

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Dated: 16.12.2025

Aks/-

Copy of the order forwarded to :

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