

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

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.85/Vns/2024
Assessment year:2017-18

Makardhwaj Ram – Individual Gopal Pur, Dubey Chopra, Bairia, Ballia. PAN:AZVPR 4539D (Appellant)	Vs.	Income Tax Officer,2(4), Ballia. (Respondent)
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Appellant by	Shri P.K. Singh, CA
Respondent by	ShriG.P. Singh, D.R.

ORDER

This appeal vide I.T.A. No.85/Vns/2024 has been filed by the assessee for assessment year 2017-18 against impugned appellate order dated 08/03/2024 (DIN & Order No.ITBA/NFAC/S/250/2023-24/1062222303(1) of National Faceless Appeal Centre, (NFAC), Delhi.

2. In the grounds of appeal, the assessee has submitted that the appellant had not received communication regarding hearing of the case during appellate proceedings in the office of the learned CIT(A). Further it is found that the assessment order is also passed ex-parte qua the appellant assessee without providing reasonable opportunity to the assessee.

3. At the time of hearing, the assessee was represented by Shri P.K. Singh, CA and Revenue was represented by Shri G.P. Singh, Senior Department Representative. The learned AR for the assessee submitted that the issue in dispute regarding the addition made in the assessment order

may be restored back to the file of the Assessing Officer with the direction to pass *denovo* 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. After hearing both sides and in view of foregoing paragraph-2 of this order, the impugned appellate order of the learned CIT(A) is set aside and the issue in dispute regarding additions made in the assessment order are restored back to the file of the Assessing Officer with a direction to pass *denovo* assessment order in accordance with law, after providing reasonable opportunity to the assessee.

4. 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.,