

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

**BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

I.T.A. No.58/Vns/2024  
Assessment year:2017-18

Umesh Pandey, Hazipur, Kalyanpur, Ghosi, Mau. PAN:ALQPP 9451R (Appellant)	Vs.	Income Tax Officer,3(3), Mau.  (Respondent)
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Appellant by	Smt. Gurneet Kaur, 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.58/Vns/2024 has been filed by the assessee for assessment year 2017-18 against impugned appellate order dated 12/01/2024 (DIN & Order No.ITBA/NFAC/S/250/2023-24/1059664831(1) of National Faceless Appeal Centre, (NFAC), Delhi.

2. In the grounds of appeal, the assessee has submitted that the assessment order was passed without providing adequate opportunity of being heard. Further, it is also found that the impugned appellate order of the learned CIT(A) has been passed without providing reasonable opportunity to the assessee.

3. At the time of hearing, the assessee was represented by Smt. Gurneet Kaur, Advocate and Revenue was represented by Shri G.P. Singh, Senior Department Representative. The learned counsel for the assessee submitted that the assessment order as well as the impugned appellate order were passed without providing reasonable opportunity to the assessee. She submitted that the Assessing Officer should be directed to pass denovo order after providing reasonable opportunity to the assessee.

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 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.

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.,