

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

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.91/Vns/2024
Assessment year:2011-12

Vijay Kumar Dubey, Niyamant Chak, Gorakhpur-273001 PAN:AEHPD9322F (Appellant)	Vs.	Income Tax Officer, Ward-2(4), Kushinagar. (Respondent)
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Appellant by	Shri Vinay Rai, 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.91/Vns/2024 has been filed by the assessee for assessment year 2011-12 against impugned appellate order dated 15/04/2024 (DIN & Order No.ITBA/NFAC/S/250/2024-25/1064103713(1) of National Faceless Appeal Centre (NFAC), Delhi.

2. In statement of facts, the assessee has submitted that the assessee was seriously ill and could not respond to the notices of learned CIT(A) due to illness. The assessee has submitted that the case may be sent back for readjudication before learned CIT(A).

3. At the time of hearing, the assessee was represented by Shri Vinay Rai, Advocate and Revenue was represented by Shri G.P. Singh, Senior Department Representative. Learned counsel for the assessee submitted that the non compliance with notices during appellate proceedings before learned CIT(A) was on account of serious illness of the assessee. He also requested that the issues in dispute regarding additions made in the assessment order may be restored back to the file of the learned CIT(A) to pass denovo order, in accordance with law, after providing reasonable opportunity to the assessee. The learned D.R. for the Revenue relied on impugned order of learned CIT(A) and the assessment order; but left the matter to the discretion of the Bench. In view of foregoing, the impugned appellate order of the learned CIT(A) is set aside and issues raised in assessee's appeal before learned CIT(A), are restored back to the file of the learned CIT(A) with a direction to pass denovo assessment order in accordance with law, after providing reasonable opportunity to the assessee. All the grounds of appeal are treated as disposed of in accordance with foregoing directions.

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.,