

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

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

I.T.A. No.11/Vns/2023  
Assessment year:2012-13

Yogendra Kumar Chaurasia, Mewatipur Ghosh Company Chauraha, Gorakhpur PAN: AQQPC 8998R (Appellant)	Vs.	Income Tax Officer,2(5), Gorakhpur.  (Respondent)
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Appellant by	None
Respondent by	Shri G.P. Singh, D.R.

**ORDER**

This appeal vide I.T.A. No.11/Vns/2023 has been filed by the assessee for assessment year 2012-13 against impugned appellate order dated 22/11/2022 (DIN & Order No. ITBA/NFAC/S/250/2022-23/1047566427(1) of National Faceless Appeal Centre, (NFAC), Delhi.

2. In this case, assessment order dated 16.12.2019 was passed by the Assessing Officer under Section 147/143(3) of the Income Tax Act, 1961 (in short the Act) whereby the assessee's total income was determined that Rs.27,66,280/- returned by the assessee. The assessee's appeal against aforesaid assessment order was dismissed by the learned CIT(A) vide the aforesaid impugned appellate order dated 22.11.2022.

3. At the time of hearing, the assessee was represented by none; in the absence of the any representation from the assessee's side, the learned

Departmental Representative (DR) of the Revenue was heard. Learned DR relied on the impugned appellate order and the assessment order; but left the matter to the discretion of the Bench. On perusal of the records, it is found that the learned CIT(A) and the Assessing Officer have passed their respective order after providing reasonable opportunity to the assessee. Therefore, the impugned appellate order of learned CIT(A) is set aside and issues in dispute 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. 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.,