

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

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.18/Vns/2024
Assessment year:2012-13

Vikash Kumar Goel, 19-H, Behind Cant Thana, Near Madhu Girl's Hostel, Daudpur, Gorakhpur PAN:AIEPV 1775D (Appellant)	Vs.	Income Tax Officer,2(5), Gorakhpur. (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.88/Vns/2023 has been filed by the assessee for assessment year 2015-16 against impugned appellate order dated 17/11/2023 (DIN & Order No. ITBA/NFAC/S/250/2023-24/1054508587(1) of National Faceless Appeal Centre, (NFAC), Delhi.

2. In this case, assessment order dated 23.12.2019 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 at Rs.17,09,400/- as returned income of Rs.2,22,450/-. The assessee's appeal was dismissed by learned CIT(A) vide impugned appellate order dated 21.07.2023.

3. At the time of hearing, the assessee was represented by none and Revenue was represented by Shri G.P. Singh, Senior Department Representative. In the absence of any representation from the assessee's side, learned Departmental Representative for the Revenue was heard. He relied on the impugned appellate order and the learned CIT(A) and on the assessment order, but left the matter to the discretion of the Bench. On perusal of records, it is found that the aforesaid assessment order as well as the impugned appellate order of the learned CIT(A) have been passed without providing reasonable opportunity to the assessee. Further, the assessment order is a brief one in which factual matrix has not been present with adequate clarity. In view of the foregoing, 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 appellate 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 05/01/2026)

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Dated 05/01/2026

Aks/-

Copy of the order forwarded to :

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