

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

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.97/VNS/2024
Assessment year:2016-17

Ravindra Kumar, Ward No. 10, Khadda Bazar- 274802 PAN:CMGPK 8587G (Appellant)	Vs.	Income Tax Officer,2(4), Kushinagar. (Respondent)
---	-----	---

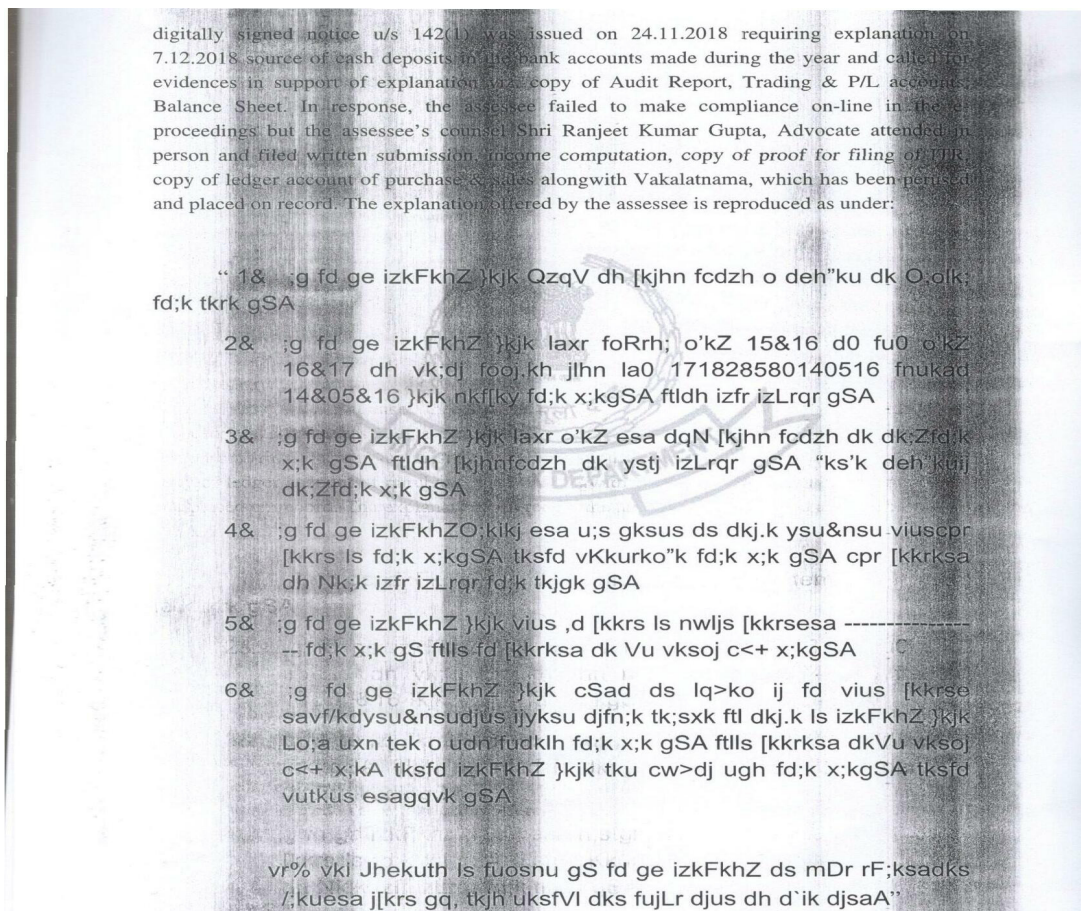
Appellant by	None (Application)
Respondent by	Shri G.P. Singh, D.R.

ORDER

This appeal vide I.T.A. No.97/VNS/2024 has been filed by the assessee for assessment year 2016-17 against impugned appellate order dated 22/04/2024 (DIN & Order No.ITBA/APL/S/250/2024-25/1064250096(1) of Commissioner of Income (Appeal) [in short the 'CIT(A)'].

2. In this case, assessment order dated 21.12.2018 was passed by the Assessing Officer under Section 143(3) of the Income Tax Act, 1961 (in short "the Act") whereby the assessee's total income was determined at Rs.21,54,250/- by making additions of Rs.18,34,771/-. The assessee's appeal against aforesaid assessment order was dismissed by the learned Addl/Jt. CIT(A) vide the aforesaid impugned appellate order dated 22.04.2024.

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; but left the matter to the discretion of the Bench. On perusal of the records, it is found that the learned CIT(A) has passed order, which is a non speaking order, without providing reasonable opportunity to the assessee. Further, on perusal of the assessment order, it is found that the explanation of the assessee has been reproduced in coded machine language of the computer; and not in common English. It is not possible to make sense of the explanation submitted by the assessee during the assessment proceedings. For the ease of reference, the relevant page of the assessment order is reproduced below:



Therefore, the impugned appellate order of learned Addl/Jt.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 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.,