

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

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

I.T.A. No.04/Vns/2024  
Assessment year:2010-11

Bhola Nath Yadav, Agarsanda, Ballia (UP) PAN:ACNPY 3962A (Appellant)	Vs.	Income Tax Officer,2(4), Ballia.  (Respondent)
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Appellant by	None
Respondent by	Shri G.P. Singh, D.R.

**ORDER**

This appeal vide I.T.A. No.04/Vns/2024 has been filed by the assessee for assessment year 2010-11 against impugned appellate order dated 17/11/2023 (DIN & Order No. ITBA/NFAC/S/250/2023-24/1058024104(1) of National Faceless Appeal Centre, (NFAC), Delhi.

2. In this case, assessment order dated 06.12.2017 was passed by the Assessing Officer under Section 147 r.w.s. 144 of the Income Tax Act, 1961 (in short the 'Act') whereby the assessee's total income was determined at Rs.17,30,180/- as against returned income of Rs.2,59,180/-. The assessee's appeal was dismissed by learned CIT(A) vide impugned appellate order dated 17.11.2023.

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, who relied on the impugned appellate order at learned CIT(A) and on the assessment order, but left the matter to the discretion of the Bench. On perusal of the assessment order, it is found that the assessment order was passed ex-parte qua the assessee; and that the assessment order was passed without providing adequate opportunity to the assessee. Further, on perusal the impugned appellate order of learned CIT(A), it is found that the order is based on remand report of the Assessing Officer, but there is nothing on record to show that the aforesaid remand report was shared with the assessee. There is nothing on record to show that the assessee got any opportunity to counter/rebut the contents of the aforesaid remand report of the Assessing Officer, principles of natural justice are inherent in appellate proceedings performed by learned CIT(A). It is well settled principle of natural justice that if any material is to be used against a party; the said party should get reasonable opportunity to rebut/counter the same. In the present case, when the aforesaid remand report of the Assessing Officer was used by the learned CIT(A) in passing the impugned appellate order against the assessee, without providing the appellant assessee with reasonable opportunity to rebut/counter the same; it was violative of assessee's rights under natural justice. In view of the foregoing, the impugned 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 assessment 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.,