

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

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.108/VNS/2024
Assessment year:2016-17

Ashok Kumar Singh, Prop. M/s India Enterprises, Kota Basti, Near Kali Mandeer, Shakti Nagar, Sonebhadra-231222 PAN:AWHPS 9697Q (Appellant)	Vs.	Income Tax Officer, Ward 3(5), Sonebhadra. (Respondent)
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Appellant by	Shri Subhash Chand, Advocate
Respondent by	Shri G. P. Singh, D.R.

ORDER

This appeal vide I.T.A. No.108/VNS/2024 has been filed by the assessee for assessment year 2016-17 against impugned appellate order dated 31/05/2024 (DIN & Order No.ITBA/NFAC/S/250/2024-25/1065292740(1) of National Faceless Appeal Centre, (NFAC), Delhi.

2. In this case, assessment order dated 20.12.2018 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 assessed at Rs.46,25,097/- (rounded off to Rs.46,25,100/-) as against returned income of Rs.6,58,240/-. The assessee's appeal was dismissed by learned

CIT(A) vide impugned appellate order dated 31.05.2024; which was an ex-parte order qua the appellant assessee.

3. At the time of hearing, the assessee was represented by Shri Subhash Chand, Advocate and Revenue was represented by Shri G. P. Singh, Senior Department Representative. The learned counsel for the assessee submitted that the assessment order was passed without providing adequate opportunity to the assessee for tendering explanation. He also submitted that the impugned appellate order was also passed by learned CIT(A), without providing reasonable opportunity. He submitted that, therefore, the issues in dispute should be set aside to the file of the Assessing Officer with the direction to pass denovo order. The learned Sr. D.R. for the Revenue expressed no objection and left the matter to the discretion of the Bench. After hearing both sides and having perused the materials on record, the impugned appellate order of the learned CIT(A) is set aside, and the issues 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 on these issues 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.,