

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

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.88/Vns/2023
Assessment year:2015-16

Shankar Lal, Deoria Road, Khorabar, Gorakhpur – 273 010 PAN: ESTPS 9085L	Vs.	Income Tax Officer, Ward- 2(2), Ayakar Bhawan, Civil Lines, Gorakhpur - 273001
(Appellant)		(Respondent)

Appellant by	None
Respondent by	Shri G.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 13.12.2017 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.37,91,654/- as against returned income of Rs.2,27,408/-. 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 DR for the Revenue was heard, who relied on the impugned appellate order and the assessment order, but left the matter to the discretion of the Bench. On perusal of records, it is found that the impugned order of learned CIT(A) has been passed ex-parte (qua the appellant assessee) without providing reasonable opportunity to the appellant-assessee. Therefore, 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 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.,