

**IN THE INCOME TAX APPELLATE TRIBUNAL
LUCKNOW BENCH 'SMC', LUCKNOW**

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.762/Lkw/2025
Assessment Year:2015-16

Uma House No. 19 Sarwan Nagar, Majra Bijnaur, Lucknow-226002 PAN:ADAPU7656D (Appellant)	Vs.	Income Tax Officer, Range-6(1) New Lucknow. (Respondent)
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Appellant by	Shri K. Singh, Advocate
Respondent by	Shri R.R.N. Shukla, Addl. CIT (D.R.)

ORDER

(A) This appeal vide I.T.A. No.762/Lkw/2025 has been filed by the assessee for assessment year 2015-16 against impugned appellate order dated 12/09/2025 (DIN & Order No. ITBA/NFAC/S/250/2025-26/1080664569(1) of Commissioner of Income Tax (Appeals) ["ADDL/JCIT(A)" for short].

(B) The facts of the case, in brief, are that in this case assessment order dated 15/03/2023 was passed by the Assessing Officer u/s 147 read with section 144 of the Income Tax Act, 1961 ("the Act" for short)

whereby the assessee's total income was assessed at Rs.39,92,000/-. In the aforesaid assessment order, addition of Rs.39,92,000/- was made. The order passed by the Assessing Officer was an ex-parte order qua the assessee. Vide impugned appellate order dated 12/09/2025, the assessee's appeal was dismissed by the learned CIT(A) for want of prosecution. Aggrieved, the assessee is in appeal before the Income Tax Appellate Tribunal.

(C) At the time of hearing, learned Counsel for the assessee submitted that the assessment order was passed by the Assessing Officer ex-parte without providing reasonable opportunity to the assessee. He further submitted that the learned CIT(A) has also passed the impugned appellate order without providing reasonable opportunity to the assessee. In particular, he drew attention to the fact that the CIT(A), in deciding the assessee's appeal, did not consider the sale deeds of agricultural land, and sale proceeds as explanation for source of funds for deposit of cash in the bank. In view of the foregoing, learned Counsel for the assessee submitted that the entire issue regarding the addition made in the assessment order should be restored back to the file of the Assessing Officer with the direction to pass de novo assessment order in accordance with law after providing reasonable opportunity of being heard to the assessee. Learned Departmental Representative expressed no objection and left the matter to the discretion of the Bench. It is found that the learned CIT(A) has not given due consideration to the explanation and evidences tendered by the assessee; and further that the assessee has not been provided with reasonable opportunity during proceedings before the learned CIT(A) and the Assessing Officer. In

view of the foregoing, the order of learned CIT(A) is set aside and restored back to the file of the Assessing Officer with the direction to pass de novo assessment order in accordance with law after providing reasonable opportunity of being heard to the assessee.

(D) In the result, the appeal is allowed for statistical purposes.

(Order pronounced in the open court on 08/01/2026)

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Dated:08/01/2026
*Singh

Copy of the order forwarded to :

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