

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

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.803/Lkw/2025
Assessment Year:2021-22

Atul Singh Yadav, A-189, Omaxe City, Raebareli Road, Near Ramabai Maidan, Lucknow-226025 PAN:BCPPY1781G (Appellant)	Vs.	Income Tax Officer, Range-4(1), Lucknow-New (Respondent)
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Appellant by	Shri Shubham Rastogi, C.A.
Respondent by	Shri Amit Kumar, Addl. CIT (D.R.)

ORDER

(A) This appeal vide I.T.A. No.803/Lkw/2025 has been filed by the assessee for assessment year 2021-22 against impugned appellate order dated 31/10/2025 (DIN & Order No.ITBA/NFAC/S/250/2025-26/1082209704(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

(B) The facts of the case, in brief, are that the assessee is an individual and filed his return of income on 27/12/2021 declaring total income of Rs.3,20,340/-. The Assessing Officer completed the assessment and passed

assessment order 20/03/2025 u/s 147 read with section 144 of the Act and determined the total income of the assessee at Rs.10,55,040/- by making addition of Rs.7,34,700/- as unexplained investments u/s 69 of the I. T. Act. The order passed by the Assessing Officer was an ex-parte order qua the assessee. The assessee carried the matter in appeal before learned CIT(A). Vide impugned appellate order dated 31/10/2025, the assessee's appeal was dismissed by the learned CIT(A) for non prosecution. Now the assessee is in appeal before the Income Tax Appellate Tribunal.

(C) Both sides have been heard. Materials on record have been perused. Learned A.R. for the assessee submitted that the Assessing Officer has framed the assessment order ex-parte and the impugned appellate order passed by the learned CIT(A) is also ex-parte. He submitted that the assessee did not get proper opportunity to present the case before the learned CIT(A). The learned A.R. for assessee further submitted that the lower authorities have passed orders without providing reasonable opportunity to the assessee. In view of the foregoing submissions, learned A.R. for the assessee submitted that the issues in dispute in the present appeal before the Tribunal, should be restored back to the file of the Assessing Officer to pass de novo order in accordance with law after providing reasonable opportunity to the assessee. The learned D.R. for Revenue expressed no objection to this; and left the matter to the discretion of Bench. Accordingly, and in view of the foregoing discussion, the impugned appellate order of the 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 to the assessee.

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

(Order pronounced in the open court on 29/01/2026)

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Dated:29/01/2026
*Singh

Copy of the order forwarded to :

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