

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

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

I.T.A. No.81/Alld/2025  
Assessment Year:2011-12

|                                                                                                                       |     |                                                                    |
|-----------------------------------------------------------------------------------------------------------------------|-----|--------------------------------------------------------------------|
| Mohammad Zaki,<br>45B/1A, Defence Enclave,<br>Ponghat, Bamrauli,<br>Allahabad-211012<br>PAN:AAHPZ1450E<br>(Appellant) | Vs. | Income Tax Officer,<br>Ward-1(3),<br>Allahabad<br><br>(Respondent) |
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|---------------|----------------------------|
| Appellant by  | None                       |
| Respondent by | Shri A. K. Singh, Sr. D.R. |

**ORDER**

(A) This appeal vide I.T.A. No.81/Alld/2025 has been filed by the assessee for assessment year 2011-12 against impugned appellate order dated 17/02/2025 (DIN & Order No.ITBA/NFAC/S/250/2024-25/1073369280(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, filed his return of income declaring total income of Rs.4,63,420/-. The Assessing Officer completed the assessment and passed assessment order u/s 147/143(3) of the Income Tax Act, 1961 ("the Act" for short) determining the total income of the assessee at Rs.19,10,570/- by making addition of Rs.14,47,148/- on account of unexplained cash credit. Being aggrieved, the assessee filed appeal against the assessment order in the

office of learned CIT(A). Vide impugned appellate order dated 17/02/2025, the assessee's appeal was dismissed by the learned CIT(A).

(C) The assessee has filed the present appeal in Income Tax Appellate Tribunal against the aforesaid impugned appellate order of learned CIT(A). Learned Departmental Representative relied on the assessment order and the order passed by learned CIT(A). From perusal of materials on record, it is found that the learned CIT(A) has passed the impugned appellate order without providing reasonable opportunity to the appellant assessee and in a summary. The order of the learned CIT(A) is not a speaking order as regards the various grounds of appeal. Thus, the order of learned CIT(A) has been passed without adhering to the provisions of section 250(6) of the I. T. Act. In view of the foregoing, the order of learned CIT(A) is set aside and the issue in dispute regarding the aforesaid addition of Rs.14,47,148/- is restored back to the file of the CIT(A) with the direction to pass de novo order on this specific issue in accordance with law after providing reasonable opportunity to the assessee.

(E) In the result, the appeal of the assessee is partly allowed for statistical purposes.

(Order orally pronounced in the open court after conclusion of hearing)

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.