

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

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

I.T.A. No.835/Lkw/2025  
Assessment year:2017-18

Dinesh Chandra Sahu Ward Barin Tola Dhaurahr Lakhimpur Kheri-262701 PAN:BZVPS9735F (Appellant)	Vs.	Income Tax Officer-3(4), Lakhimpur-Kheri  (Respondent)
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Appellant by	Shri Saurabh Gupta, C.A.
Respondent by	Shri R.R.N. Shukla, Addl. CIT (D.R.)

**ORDER**

(A) This appeal vide I.T.A. No.835/Lkw/2025 has been filed by the assessee for assessment year 2017-18 against impugned appellate order dated 29/09/2025 (DIN & Order No.ITBA/NFAC/S/250/2025-26/1081282774(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

(B) In this case, the Assessing Officer completed the assessment proceedings and passed assessment order section order 144 of the Act on 18/12/2019 and determined the total income of the assessee at Rs.15,11,546/- (rounded off to Rs.15,11,550/-) by making addition of Rs.3,90,576/- as income from business and further addition of Rs.11,20,970/- under section 69 of the Act. Being aggrieved, the assessee went in appeal before the learned CIT(A). The learned CIT(A), vide impugned appellate order dated 29/09/2025 has dismissed the appeal of the

assessee. Now the assessee is in appeal before the Income Tax Appellate Tribunal.

(C) Both sides have been heard. Materials on record have been perused. At the time of hearing, learned Authorized Representative for the assessee submitted that the Assessing Officer as well as the learned CIT(A) have not given reasonable opportunity to the assessee. He further submitted that the issues in dispute should be restored back to the file of the Assessing Officer, with the direction to pass de novo order. The learned Departmental Representative supported the orders of learned CIT(A) and the Assessing Officer; but left the decision to the discretion of the Bench. After hearing both sides, the order of learned CIT(A) is set aside and issue in dispute is restored back to the file of the Assessing Officer with the direction to pass de novo assessment order on merits of the case in accordance with law, after providing reasonable opportunity to the assessee.

(D) In the result, the appeal of the assessee stands allowed for statistical purposes.

(Order pronounced in the open court on 05/02/2026)

Sd/.  
**(ANADEE NATH MISSHRA)**  
**Accountant Member**

Dated:05/02/2026  
\*Singh

**Copy of the order forwarded to :**

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