

**IN THE INCOME TAX APPELLATE TRIBUNAL
JABALPUR BENCH "DB", JABALPUR**

**BEFORE SHRI KUL BHARAT, VICE PRESIDENT AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

I.T.A. No.65/JAB/2025
Assessment year:2013-14

Sukhsagar Pandey C/o Shiv Traders, Dhekaha Rewa, Madhya Pradesh-486001. PAN:AKGPP4759F (Appellant)	Vs.	ITO-Reva District-Rewa (MP)-486001. (Respondent)
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Appellant by	Shri Abhijeet Shrivastava, Advocate
Respondent by	Shri N. M. Prasad, Sr. DR-1

ORDER

PER ANADEE NATH MISSHRA, A.M.

(A) This appeal vide I.T.A. No.65/JAB/2025 has been filed by the assessee for assessment year 2013-14 against impugned appellate order dated 07.02.2025 (DIN & Order No.ITBA/NFAC/S/250/2024-25/1073027628(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

(B) The facts of the case, in brief, are that the assessment order in this case was passed by the Assessing Officer on 25.09.2021 u/s 147 read with section 144/144B of the Income Tax Act, 1961 ("the Act" for short) ex-parte qua the assessee determining the total income of the assessee at Rs.92,44,000/- on account of undisclosed income of Rs.91,49,000/-. Aggrieved, the assessee filed appeal against the assessment order in the office of learned CIT(A). Vide order dated 07.02.2025, the assessee's appeal was dismissed by the learned CIT(A) *ex-parte* qua the assessee.

The present appeal has been filed by the assessee against the aforesaid impugned appellate order dated 07.02.2025 passed by the learned CIT(A). In the course of appellate proceedings in ITAT learned A.R. for the assessee submitted that the Assessing Officer as well as learned CIT(A) have passed order without affording sufficient time and opportunity to the assessee. In view of the foregoing, learned AR for the assessee submitted, the impugned order of learned CIT(A) should be set aside and the issues in dispute should be restored to the file of the Assessing Officer with the direction to pass fresh assessment order in accordance with law after providing reasonable opportunity to the assessee. The learned Sr. D.R. for the Revenue expressed no objection and left the matter to the discretion of the Bench.

(C) We have heard both sides. We have perused the materials on record. In view of the submissions made by the Learned A. R. for the assessee, and there being no objection from learned Sr. D.R., we set aside the impugned appellate order dated 07.02.2025 and restore the matter 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 allowed for statistical purposes.

(Order pronounced in the open court on 19/02/2026)

Sd/.
(KUL BHARAT)
Vice President

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Dated: 19/02/2026
Vijay Pal Singh, (Sr. PS)

Copy of the order forwarded to :

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