

**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.73/JAB/2025
Assessment year:2018-19

Krishna Kumar Gupta Gupta Medical Stores, Subhash Chowk, Balaghat, Madhya Pradesh-481001. PAN:ADAPG6422D (Appellant)	Vs.	Income Tax Officer Ward Balaghat 2 nd Flor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi (Balaghat Road, Balaghat-481001. (Respondent)
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Appellant by	None
Respondent by	Shri Rahul Padhya, JC-2

ORDER

PER ANADEE NATH MISSHRA, A.M.

(A) This appeal vide I.T.A. No.73/JAB/2025 has been filed by the assessee for assessment year 2018-19 against impugned appellate order dated 16.07.2024 (DIN & Order No.ITBA/NFAC/S/250/2024-25/1066756089(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

(B) This appeal has been filed by the assessee, beyond time limit prescribed under section 253(3) of IT Act. The assessee has submitted application for condonation of delay in filing of the appeal pleading that the delay was unintentional and beyond the control of the assessee and has requested to admit the appeal for hearing. The learned Sr. Departmental Representative for Revenue did not express any objection to assessee's application for condonation of delay in filing of the appeal. In view of the

foregoing, and in specific facts and circumstances of the present appeal before us, the delay in filing of this appeal is condoned; and the appeal is admitted for hearing.

(C) The facts of the case, in brief, are that the assessee is an individual and has not filed his return of income for A.Y. 2018-19. The Assessing Officer completed the assessment and passed order dated 13.03.2023 u/s 147 read with section 144/144B of the Act and determined the total income of the assessee at Rs.60,18,712/- by making various additions. Aggrieved, the assessee filed appeal before the learned CIT(A) who also dismissed the appeal of the assessee for non prosecution.

(D) At the time of hearing before us, there was no representation from the assessee's side. In the absence of any representation from the assessee's side, the learned D.R. for Revenue was heard. On perusal of records, it is seen that the assessment order as well as the impugned appellate order of the learned CIT(A), both were passed *ex-parte* qua the appellant assessee; without the assessee being given reasonable opportunity. In response to a query from Bench, the learned Departmental Representative for Revenue submitted that the issues in dispute regarding aforesaid additions may 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. In view of the foregoing, and in the specific facts and circumstances of the present case, the order of learned CIT(A) is set aside and the issues in dispute regarding the additions made are restored back to the file of the Assessing Officer with the direction to pass de novo assessment order on these specific issues in accordance with law after providing reasonable

opportunity of being heard to the assessee. All grounds of appeal are treated as disposed of in accordance with the aforesaid order.

(E) In the result, the appeal of the assessee stands partly 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