

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

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.183/JAB/2024
Assessment Year:2018-19

Duhita Pathak Central India Kidny Hospital, 1572, Wright Town, Jabalpur- 482002. PAN:AIYPP3384N (Appellant)	Vs.	Income Tax Officer Ward-1(2), Jabalpur, Aayakar Bhawan, Napier Town, Jabalpur-482001. (Respondent)
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Appellant by	None
Respondent by	Shri Rahul Padha, JC-2

ORDER

(A) This appeal vide I.T.A. No.183/JAB/2024 has been filed by the assessee for assessment year 2018-19 against impugned appellate order dated 03.10.2024 (DIN & Order No.ITBA/NFAC/S/250/2024-25/109342155(1) of Ld. Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

(B) The facts of the case, in brief, are that in this case assessment order dated 25.12.2020 was passed by the Assessing Officer u/s 143(3) read with section 143(3A) & 143(3B) of Income Tax Act, 1961 ("Act", for short) whereby as against the returned income of Rs.6,08,120; the assessee's income was assessed at Rs.7,26,284/- (Rounded off to Rs.7,26,280/-) by making various additions. Vide impugned appellate order dated 03.10.2024, the assessee's appeal was dismissed by the learned CIT(A).

(C) On perusal of the impugned order of the Ld. CIT(A), it is found that an adverse view has been taken against the assessee on account of the

non-availability of the corporate tax receipt and the registered lease deed. However, the Ld. CIT(A) did not provide reasonable opportunity to the appellant assessee before taking any adverse view. The learned Departmental Representative submitted that issues in dispute are required to be further looked into at the end of the Assessing Officer for factual verification; and for this purpose, the matter should be remanded to the Assessing Officer. In view of the foregoing, the impugned appellate order of the Ld. CIT(A) is set aside and issue in dispute regarding addition made in assessment order, is restored back to the file of the Assessing Officer with the direction to pass *de novo* order on this specific issue, in accordance with law, after providing reasonable opportunity to the assessee. All grounds of appeal are treated as disposed of in accordance with the aforesaid direction.

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

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

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