

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

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

I.T.A. No.1/JAB/2025  
Assessment Year:2017-18

Manish Kumar Gupta 24, Gandhi Ward, Kandeli, Narsinghpur, Madhya Pradesh, India-487001. PAN:AFPPG7440E	Vs.	Income Tax Officer, Narsinghpur Ward, Narsinghpur, Trimurti Nagar, Housing Board Colony, Narsinghpur-487001.
(Appellant)		(Respondent)

Appellant by	None
Respondent by	Shri Rahul Padha, JC-2

**ORDER**

(A) This appeal vide I.T.A. No.1/JAB/2025 has been filed by the assessee for assessment year 2017-18 against impugned appellate order dated 11.11.2024 (DIN & Order No.ITBA/NFAC/S/250/2024-25/1070240637(1) of Ld. Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

(B) In this case, assessment order dated 21.11.2019 was passed by the Assessing Officer whereby the assessee's total income was determined at Rs.16,91,200/- as against returned income of Rs.1,91,200/-. The Assessing Officer made an addition of Rs.15,00,000/- to the income returned by the assessee. The assessee's appeal against the assessment order was dismissed by the Ld. CIT(A) vide impugned appellate order dated 11.11.2024. This present appeal has been filed against the aforesaid impugned appellate order dated 11.11.2024.

(C) 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. He placed reliance on the assessment order and the impugned appellate order of the Ld. CIT(A); but left the decision to the discretion of the Bench. On perusal of the assessment order, it is found that the assessee has been regularly declaring agricultural income in earlier years as well. However, in the present assessment order, addition is the result of the fact that the assessee's submissions with regard to agricultural income were not considered favourably by the Assessing Officer in entirety. Further, the assessee's submissions were rejected without affording reasonable opportunity to the assessee. The impugned appellate order passed by the Ld. CIT(A) was also passed without providing reasonable opportunity to the assessee. In view of the foregoing, the impugned appellate order of the Ld. CIT(A) is set aside and issue in dispute regarding are restored back to the file of the Assessing Officer with the direction to pass *de novo* order and on this specific issue in accordance with law, after providing reasonable opportunity to the assessee. The learned Departmental Representative was also in agreement with this at the time of hearing. All grounds of appeal are treated as disposed of in accordance with the aforesaid order.

(D) 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