

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

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.147/JAB/2024
Assessment Year:2017-18

Sohan Lal & Sons 722-725, Russel Crossing, Russel Chowk, Jabalpur-482001. PAN:ABBFS3606E	Vs.	ACIT Circle-2(1) Annexue Building, Aayakar Bhawan, Napier Town, Jabalpur-482001.
(Appellant)		(Respondent)

Appellant by	Shri Sapan Usrethe, Advocate
Respondent by	Shri Rahul Padha, JC-2

ORDER

(A) This appeal vide I.T.A. No.147/JAB/2024 has been filed by the assessee for assessment year 2017-18 against impugned appellate order dated 11.06.2024 (DIN & Order No.ITBA/NFAC/S/250/2024-25/1065554642(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 23.12.2019 was passed by the Assessing Officer u/s 143(3) of Income Tax Act, 1961 ("Act", for short). The assessee's appeal against the assessment order was dismissed by the Ld. CIT(A).

(C) Representatives of both sides were heard at the time of hearing. Materials on record were perused. At the time of hearing, the Ld. Counsel for the assessee submitted that the assessment order was passed by the Assessing Officer without providing adequate opportunity to the assessee. Further, he submitted that the cash books uploaded by the assessee was rejected by the Ld. CIT(A) and adverse view was taken against the assessee

on the ground of lack of necessary documentary evidence. However, the Ld. Counsel for the assessee submitted that the assessee was not provided reasonable opportunity to furnish the evidence desired by the Ld. CIT(A). He further submitted that issue in dispute should be restored back to the file of Assessing Officer with the direction to pass *de novo* order in accordance with law, after providing reasonable opportunity to the assessee. The learned Departmental Representative expressed no objection to this, and agreed that issues in dispute need further verification at the end of the Assessing Officer. In view of the foregoing, the impugned appellate order of the Ld. CIT(A) is set aside and issue in dispute 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. All grounds of appeal are treated as disposed of in accordance with the aforesaid direction.

(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