

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

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.189/JAB/2024
Assessment Year:2018-19

Mohommed Ershad Saudager Ward No.13, Basti Road Baihar, Baihar S.O, Balaghat, Madhya Pradesh, India-481111. PAN:BHMPS5168M	Vs.	Assessing Officer/Income Tax Officer, Ward Balaghat Income Tax Office, Hanuman Chowk, Railway Station Road, Balaghat- 481001.
(Appellant)		(Respondent)

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

ORDER

(A) This appeal vide I.T.A. No.189/JAB/2024 has been filed by the assessee for assessment year 2018-19 against impugned appellate order dated 21.11.2024 (DIN & Order No.ITBA/NFAC/S/250/2024-25/1070524730(1) of Ld. Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

(B) In this case, assessment order dated 16.03.2023 was passed u/s 147 read with section 144B of Income Tax Act, 1961 ("Act", for short) whereby the assessee's total income was determined at Rs.10,66,769/- as against returned income of Rs.2,60,470/- by making various additions. The assessee's appeal against the assessment order was dismissed by the Ld. CIT(A) vide impugned appellate order dated 21.11.2024. This present appeal has been filed against the aforesaid impugned appellate order dated 21.11.2024.

(C) At the time of hearing, 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 the records shows that the assessment order and impugned appellate order of Ld. CIT(A) were passed *ex parte* qua the assessee, without providing reasonable opportunity to the assessee. Therefore, impugned order of Ld. CIT(A) is set aside, and issues in dispute are restored back to the file of the 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 for Revenue 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 27/02/2026)

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Dated: 27/02/2026
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