

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

(VIRTUAL HEARING)

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.142/JAB/2024
Assessment year:2015-16

Parasia Lions Sewa Samiti Lion Eye Hospital Main Road, Paraisya, Chhindwara, Madhya Pradesh-480001. PAN:AACTP4628D	Vs.	The Income Tax Officer, Ward- Exemption, Jabalpur (MP)- 482001.
(Appellant)		(Respondent)

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

ORDER

(A) This appeal vide I.T.A. No.142/JBP/2024 has been filed by the assessee for assessment year 2015-16 against impugned appellate order dated 26.06.2024 (DIN & Order No.ITBA/APL/S/250/2024-25/1066086757(1) of Addl/JCIT Commissioner of Income Tax (Appeals) ["Addl/JCIT(A)" for short], the First Appellate Authority.

(B) The facts of the case, in brief, are that the case of the assessee is a Charitable Society and running a charitable eye hospital and assessment u/s 14e(3) of the Income Tax Act, 1961 ("Act", for short) was completed on 20.1.2017 and assessed total income of Rs.12,07,200/-. Being aggrieved, the assessee filed appeal in the office of learned CIT(A). Vide impugned appellate order dated 26.06.2024, the assessee's appeal was dismissed by

the learned CIT(A) for non prosecution. The order of learned CIT(A) was passed ex-parte qua the appellant assessee.

(C) At the time of hearing before the Tribunal, 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 and the materials on record were perused. It is observed that the Ld. Assessing Officer examined the case with reference to verification of cash deposits allegedly made during the demonetization period i.e. from 09.11.2016 to 30.12.2016 and proceeded to make the impugned addition. However, the assessment year under consideration before us is A.Y. 2015–16. The aforesaid demonetization period admittedly falls in Financial Year 2016–17, which is relevant to A.Y. 2017–18 and not to the year under appeal. Therefore, *prima facie*, assessment order is passed based on wrong facts; and without due application of mind. Also, the basis adopted by the Ld. Assessing Officer requires proper factual verification with reference to the correct previous year relevant to A.Y. 2015–16. This vital aspect has escaped the notice of the Ld. CIT(A).

(D) The Ld. Departmental Representative submitted at the time of hearing, that the issue in dispute should be restored back to the file of the Assessing Officer with the direction to pass *de novo* speaking order on merits of the case in accordance with law. In view of the foregoing, the impugned order of learned CIT(A) is set aside and the issues in dispute regarding the additions made in the assessment order are 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; and after due application of mind, and based on correct facts.

(E) 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