

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

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

ITA No.163/JAB/2024
Assessment Year: 2018-19

Ramkrishan Arjariya, PWD Campus Nowgong, Chhatarpur (MP)- 471001.	v.	Income Tax Officer Ward Aayakar Bhawan New Colony Chhatrashal Chouraha Chhatarpur (MP)
PAN:ALXPA0761A		
(Appellant)		(Respondent)

Appellant by:	Shri Abhijeet Shrivastava, Advocate
Respondent by:	Shri N. M. Prasad, Sr. DR-1

ORDER

PER ANADEE NATH MISSHRA, A.M.:

(A). This appeal vide I.T.A. No.163/JAB/2024 has been filed by the assessee for assessment year 2018-19 against impugned appellate order dated 26.08.2024 (DIN & Order No.ITBA/NFAC/S/250/2024-25/1067996452(1) of Ld. Commissioner of Income Tax (Appeals) ["CIT(A)", for short].

(B) The facts of the present case are identical to those considered by the Coordinate Bench in the case of the same assessee, in *Ramkrishan Arjariya vs ITO*, ITA No. 162/JAB/2024, vide order dated 29.08.2025. In the said case, for Assessment Year 2017-18, the issue in dispute was restored to the file of the Assessing Officer ("AO", for short) with a direction to pass a de novo assessment order in accordance with law after affording reasonable opportunity of being heard to the assessee.

(C) At the time of hearing, the Ld. Representatives of both sides submitted that the facts and circumstances of the present case

for A.Y. 2018-19 in the case of the same assessee are identical to facts and circumstances for AY. 2017-18. They further submitted, accordingly, that for Assessment Year 2018-19 also, the issue in dispute may be restored to the file of the Assessing Officer. Accordingly, in view of the foregoing discussion, the impugned appellate order of the Ld. CIT(A) is set aside and the matter is restored to the file of the Assessing Officer with a direction to pass *de novo* assessment order 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.

In the result, the appeal of the assessee stands 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