

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

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.674/LKW/2025
Assessment Year: 2014-15

Ashok Kumar Loharsan, Mehdawal, Sant Kabir Nagar-272175. PAN:APIPK0355F (Appellant)	Vs.	National Faceless Assessment Unit, Income Tax Department, New Delhi. (Respondent)
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Appellant by	Shri Vikram Acharya, Advocate
Respondent by	Shri R. R. N. Shukla, Addl. CIT (D.R.)

ORDER

PER ANADEE NATH MISSHRA:A.M.

(A) This appeal vide I.T.A. No.674/LKW/2025 has been filed by the assessee for assessment year 2014-15 against impugned appellate order dated 31.07.2025 (DIN & Order No.ITBA/APL/S/250/2025-26/1079147910(1) of Addl/Joint Commissioner of Income Tax (Appeals) ["JCIT(A)" for short], the First Appellate Authority.

(A.1) In this case, the Assessing Officer completed the assessment proceedings and passed assessment order section order 143(3) of the Income Tax Act, 1961 ("Act", for short) on 29.06.2016 and determined the total income of the assessee at Rs.22,92,980/- by making various additions. The assessee filed appeal in the office of the learned CIT(A). The learned CIT(A) dismissed the assessee's appeal without going into merits of the case. The present appeal has been filed by the assessee in Income Tax Appellate Tribunal against the aforesaid order of the learned CIT(A).

(B) Both sides have been heard. Materials on record have been perused. At the time of hearing, learned Authorized Representative for the assessee submitted that the Assessing Officer as well as the learned CIT(A) have not given reasonable opportunity to the assessee. He further submitted that the issues in dispute should be restored back to the file of the Assessing Officer, with the direction to pass *de novo* order. The learned Departmental Representative expressed no objection to this. After hearing both sides, and in the facts and circumstances of this specific case, the impugned order of learned 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* assessment order in accordance with law, after providing reasonable opportunity to the assessee.

(C) In the result, the appeal of the assessee is 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. ITAT