



**IN THE INCOME TAX APPELLATE TRIBUNAL
LUCKNOW BENCH “SMC”, LUCKNOW**

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

ITA No.802/LKW/2025
Assessment Year: 2020-21

Atul Singh Yadav A-189, Omaxe City, Raebareli Road, Near Ramabai Maidan, Lucknow-226025.	v.	The Income Tax Officer, Range-4(1) Pratyaksh Kar Bhawan, 57-Ram Tirath Marg, Narhi Bazar, Narahi, Hazratganj, Lucknow- 262001.
PAN:BCPPY1781G		
(Appellant)		(Respondent)

Appellant by:	Shri Shivam Thakur, Advocate
Respondent by:	Shri R. R. N. Shukla, Addl. CIT(DR)

ORDER

PER ANADEE NATH MISSHRA, A.M.:

(A). This appeal vide I.T.A. No.802/LKW/2025 has been filed by the assessee for assessment year 2020-21 against impugned appellate order dated 23.09.2025 (DIN & Order No.ITBA/NFAC/S/250/2025-26/1081058309(1) of Ld. Commissioner of Income Tax (Appeals) [“CIT(A)”, for short].

(B) At the time of hearing, representatives of both sides submitted that the facts of the present case are identical to those considered by the Coordinate Bench in the case of *Atul Singh Yadav vs. ITO*, ITA No. 803/LKW/2025; vide order dated 29.01.2026. In the said case, for Assessment Year 2021–22, 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 for Assessment Year 2020–21 also, the issue in dispute may be restored to the file of the Assessing Officer. Accordingly, in view of the foregoing discussion, consistent with the aforesaid order dated 29.01.2026; 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 forwarded to:

1. Appellant
2. Respondent
3. CIT
4. DR
5. Guard file

By order