

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

**BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

I.T.A. No.287/LKW/2025  
Assessment Year:2011-12

Smt Varsha Jain W/o Piyush Kumar Jain, Brahmanipura, Bahra ich- 271801. PAN:AAVPJ4709Q (Appellant)	Vs.	Commissioner of Faceless Appeal Centre/NFAC Income Tax Officer-II, Baharaich. (Respondent)
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Appellant by	None
Respondent by	Shri R. R. N. Shukla, Addl. CIT (D.R.)

**ORDER**

(A) This appeal vide I.T.A. No.287/LKW/2025 has been filed by the assessee for assessment year 2011-12 against impugned appellate order dated 18.02.2025 (DIN & Order No.ITBA/APL/S/250/2024-25/1073420903(1) of Addl/JCIT Commissioner of Income Tax (Appeals) ["CIT(A)" for short], the First Appellate Authority.

(B) In this case, assessment order dated 24.12.2018 was passed by the Assessing Officer ("AO", for short) u/s 143(3)/147 of the Income Tax Act, 1961 ("IT Act" for short) whereby the assessee's income was determined at Rs.47,68,060/- by making various additions. Vide impugned appellate order dated 18.02.2025, the assessee's appeal against the assessment order was partly allowed by the Addl/JCIT(A), the First Appellate Authority ("FAA", for short). This appeal is filed against the order of FAA. In the absence of any representation from the assessee's side, the Id. Departmental Representative ("DR", for short) was heard and materials on record were perused. On perusal of records, it is found that the impugned appellate

order of FAA, as well as the assessment order have been passed without providing reasonable opportunity to the assessee. Therefore, this is a fit case for setting aside the impugned order dated 18.02.2025 of learned CIT(A) and for restoring the issue in dispute in the present appeal to the file of the Assessing Officer for passing a fresh assessment order in accordance with law after providing reasonable opportunity to the assessee. Learned D.R. for Revenue was in agreement that the issues in dispute may be 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. In view of the foregoing, the 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 on this specific issue after providing reasonable opportunity of being heard to the assessee.

In the result, the appeal is partly allowed for statistical purposes.

(Order pronounced in the open court on 06/03/2026)

Sd/-  
(ANADEE NATH MISSHRA)  
Accountant Member

Dated:06/03/2026  
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.,
5. CIT(A)