

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

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

I.T.A. No.92/JAB/2025  
Assessment Year:2015-16

Satyapal Daryani 46, APR Colony, Katanga, Jabalpur, Madhya Pradesh- 482002. PAN:ADAPD3852E	Vs.	Income Tax Officer Ward-2(2) CR Building, Napier Town, Jabalpur- 482002.
(Appellant)		(Respondent)

Appellant by	Shri Anil Kumar Gupta, C.A.
Respondent by	Shri Rahul Padha, JC-2

**ORDER**

(A) This appeal vide I.T.A. No.92/JAB/2025 has been filed by the assessee for assessment year 2015-16 against impugned appellate order dated 20.02.2025 (DIN & Order No.ITBA/APL/S/250/2024-25/1073490505(1) of Ld. Addl/Joint Commissioner of Income Tax (Appeals) ["JCIT(A)" for short], the First Appellate Authority.

(B) In this case, assessment order dated 29.12.2017 was passed by the Assessing Officer ("AO", for short) u/s 143(3) of Income Tax Act, 1961 ("Act", for short) whereby the assessee's total income was determined at Rs.23,07,600/- as against returned income of Rs.3,07,600 and Rs.24,83,347/- (Agricultural income). The assessee's appeal against the assessment order was dismissed by the Ld. CIT(A) vide impugned appellate order dated 20.02.2025. This present appeal has been filed against the aforesaid impugned appellate order dated 20.02.2025.

(C) At the time of hearing, the Ld. Counsel for the assessee contended that the entire addition has been made on the basis of the report of the Tehsildar pertaining to financial years 2010-11, 2011-12 and 2012-13. It was submitted that the said report does not relate to the relevant assessment year under consideration. It was argued that the Assessing Officer and the Ld. CIT(A) have passed orders without proper appreciation of the relevant facts. He submitted that the issues in dispute should 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 to the assessee. The learned Departmental Representative expressed no objection to this, and submitted that issues in dispute needed further verification at the end of the Assessing Officer. In view of the foregoing, the impugned appellate order of the Ld. 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. The learned Departmental Representative was also in agreement with this.

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

(Order pronounced 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., Jabalpur