

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

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.880/LKW/2025
Assessment Year:2017-18

Anil Kumar C/o. CA, Sanjay Saxena, 12, Pratap Enclave, Bistrat G. T. Road, Shahjahanpur-242001. PAN:BZIPK9690L	Vs.	ITO-1(4) Income Tax Office, Aayakar Bhawan, NH-24, Bareilly Mod, Shahjahanpur, Shahjahanpur-242001.
(Appellant)		(Respondent)

Appellant by	Shri Parnav Pandey, Advocate
Respondent by	Shri R. R. N. Shukla, Addl. CIT (D.R.)

ORDER

(A) This appeal vide I.T.A. No.880/LKW/2025 has been filed by the assessee for assessment year 2017-18 against impugned appellate order dated 30.07.2024 (DIN & Order No.ITBA/NFAC/S/250/2024-25/1067135196(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

(B) The appeal has been filed by the assessee beyond time limit prescribed under section 254(3) of the Income Tax Act, 1961 (hereinafter "the Act"). As per noting of Registry, this appeal is time barred by one day. The assessee has filed an application seeking condonation of delay in filing of this appeal. The application for condonation of delay is supported by an affidavit of the assessee. The Ld. Sr. Departmental Representative for Revenue did not express any objection to the delay being condoned. In view of the foregoing, the delay in filing of this appeal is condoned, and the appeal is admitted for decision on merits.

(B.1) The facts of the case, in brief, are that in this case, assessment order dated 31.10.2019 was passed by the Assessing Officer u/s 144 of I. T. Act

whereby the assessee's income was assessed at Rs.16,28,510/-. The order passed by the Assessing Officer was an *ex-parte* order qua the assessee. Vide impugned appellate order dated 30.07.2024, the assessee's appeal was dismissed by the learned CIT(A). The order of learned CIT(A) was also passed *ex-parte* qua the appellant assessee. The Ld. Counsel for the assessee submitted, at the time of hearing that the assessment order as well as the impugned appellate order of the learned CIT(A), both were passed *ex-parte* qua the appellant assessee and the assessee's submissions on merits could not be considered either by the Assessing Officer or by the learned CIT(A). Further, he submitted, reasonable opportunity of being heard was not provided to the assessee. After some deliberations, representatives of both sides, learned Departmental Representative for Revenue as well as learned Counsel for the assessee; were in agreement 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 of being heard to the assessee. In view of the foregoing, 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 of being heard to the assessee. All grounds of appeal are treated as disposed of in accordance with the aforesaid directions

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

(Order pronounced in the open court on 12/03/2026)

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Dated: 12/03/2026
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)