

**IN THE INCOME TAX APPELLATE TRIBUNAL
JABALPUR BENCH 'SMC', JABALPUR
(Through Virtual Mode)**

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.108/JAB/2024
Assessment Year:2021-22

Vaibhav Choudhary, 3607, Deen Dayal Chowk, Jabalpur, Madhya Pradesh, India-482001 PAN:AHYPC6871G (Appellant)	Vs.	Income Tax Officer, Ward-1(1), Jabalpur (Respondent)
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Appellant by	Sh. Sughosh Bhamore, Advocate
Respondent by	Sh. Rahul Padha, JC-2

ORDER

(A) This appeal vide I.T.A. No.108/JAB/2024 has been filed by the assessee for assessment year 2021-22 against impugned appellate order dated 20/03/2024 (DIN & Order No.ITBA/APL/S/250/2023-24/1062991714(1) of Addl/Jt. Commissioner of Income Tax (Appeals) ["AddL/JCIT(A)" for short].

(B) The facts of the case, in brief, are that the assessee is an individual and filed his return of income on 15/03/2022 declaring total income of Rs.10,66,380/-. The assessee's return was processed u/s 143(1) of Income

Tax Act ("the Act", for short) and intimation was issued u/s 143(1) of the Act whereby the total income of the assessee was determined at Rs.40,01,330/-. The assessee carried the matter in appeal before learned CIT(A). Vide impugned appellate order dated 20.03.2024, the assessee's appeal was partly allowed by the learned Addl./Jt. Commissioner of Income Tax (Appeals), the first appellate authority. Now the assessee is in appeal against the aforesaid impugned order dated 20.03.2024.

(C) At the time of hearing, learned Authorized Representative for the assessee submitted that the learned first appellate authority passed order without giving reasonable opportunity to the assessee. He further submitted that the issues in dispute require factual verification at the end of the Assessing Officer, and should be remanded to the file of the Assessing Officer, with the direction to pass appropriate order in accordance with law. The learned Departmental Representative left the decision to the discretion of the Bench. After hearing representative of both sides, and after perusal of materials on record, the impugned order of learned first appellate authority is set aside and issue in dispute is remanded to the file of the Assessing Officer with the direction to pass appropriate order on merits of the case in accordance with law, after providing reasonable opportunity to the assessee. All the grounds of appeal are treated as disposed of in accordance with the aforesaid order.

(D) In the result, the appeal of the assessee stands partly allowed for statistical purposes.

(Order pronounced in the open court on 13/02/2026)

Sd/-

(ANADEE NATH MISSHRA)
Accountant Member

Dated: 13/02/2026

Copy of the order forwarded to :

1. The Appellant
2. The Respondent.
3. Concerned CIT
4. D.R., I.T.A.T.,