

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

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.123/JAB/2024
Assessment Year:2011-12

Paramjit Singh, H.N. 1415, Prem Nagar Madan Mahal, Jabalpur, Madhya Pradesh-482001 PAN:AJFPS7932K (Appellant)	Vs.	CIT(A), NFAC Jabalpur (Respondent)
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Appellant by	Sh. Rajeev Nema, Advocate
Respondent by	Sh. Rahul Padha, JC-2

ORDER

(A) This appeal vide I.T.A. No.123/JAB/2024 has been filed by the assessee for assessment year 2011-12 against impugned appellate order dated 17/05/2024 (DIN & Order No.ITBA/NFAC/S/250/2024-25/1060974279(1) of National Faceless Appeal Centre ["NFAC" for short].

(B) The facts of the case, in brief, are that the assessee is an individual and filed his return of income on 01/11/2011 declaring total income of Rs. 2,53,000/-. Assessment order was passed by the Assessing Officer ('Assessing Officer', for short) whereby the assessee's total income was

determined at Rs.5,22,570/- (Rounded off to Rs. 5,22,570/-) as against returned income of Rs. 2,53,000/-. The assessee carried the matter in appeal before learned CIT(A). Vide impugned appellate order dated 17/05/2024, the assessee's appeal was partly allowed by the learned CIT(A). Now the assessee is in appeal before the Income Tax Appellate Tribunal (ITAT).

(C) At the time of hearing, the learned counsel for the assessee submitted that the impugned appellate order was passed without providing reasonable opportunity to the assessee. He further submitted that the issues in dispute should be restored back to the file of the learned CIT(A) with the direction to pass fresh order, after providing reasonable opportunity to the assessee. The learned Sr. D.R. for the Revenue left the matter to the discretion of the Bench.

(D) After hearing both sides, and upon perusal of the impugned appellate order dated 17/05/2024 of learned CIT(A) is set aside, and issues in dispute are restored back to the file of learned CIT(A) with the direction to pass de novo speaking order in accordance with law after providing reasonable opportunity of being heard to the assessee. All the grounds of appeal are treated as disposed of in accordance with the aforesaid direction.

(E) 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
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Copy of the order forwarded to :

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