

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

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

I.T.A. No.36/JAB/2025  
Assessment Year:2017-18

M/s Kalpdham Builders & Developers, Kalpdham, Jiyamaapuram, Sagar Tilli Road, Sagar PAN:AAPFK7665L (Appellant)	Vs.	Income Tax Officer, Ward-1, Sagar, M.P.  (Respondent)
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Appellant by	Sh. Sapan Usrethe, Advocate
Respondent by	Sh. N.M. Prasad, Sr. Learned D. R. 1

**ORDER**

(A) This appeal vide I.T.A. No.36/JAB/2025 has been filed by the assessee for assessment year 2017-18 against impugned appellate order dated 14/11/2024 (DIN & Order No.ITBA/NFAC/S/250/2024-25/1070383863 (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 7/11/2017 declaring total income of Rs. Nil. The Assessing Officer processed the assessment and passed assessment order dated 13/09/2021 u/s 147 r.w.s. 144 of the Act and determined the

total income of the assessee at Rs.46,85,000/-. The assessee carried the matter in appeal before learned CIT(A). Vide impugned appellate order dated 14/11/2024, 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) The learned Sr. D.R. for the Revenue left the matter to the discretion of the Bench.

(D) Both sides have been heard. Materials on record have been perused. At the time of hearing, learned Authorized Representative for the assessee submitted that the Assessing Officer as well as the learned CIT(A) have not given reasonable opportunity to the assessee. He further submitted that the issues in dispute should be restored back to the file of the Assessing Officer, with the direction to pass de novo order. The learned Departmental Representative supported the orders of learned CIT(A) and the Assessing Officer; but left the decision to the discretion of the Bench. After hearing both sides, the order of learned CIT(A) is set aside and issue in dispute is restored back to the file of the Assessing Officer with the direction to pass de novo assessment order on merits of the case in accordance with law, after providing reasonable opportunity to the assessee.

(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.,