

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

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

I.T.A. No.82/JAB/2024  
Assessment Year: 2016-17

Umakant Rajoriya, Sagar C-64, University Campus, DR. H.S. Gour Vishwavidyalaya, Sagar, M.P. PAN:AHLPR1053L	Vs.	Income Tax Officer, Ward-3, Sagar
(Appellant)		(Respondent)

Appellant by	Sh. Rajeev Nema, Advocate
Respondent by	Sh. N.M. Prasad, Sr. Learned D. R. 1

**ORDER**

(A) This appeal vide I.T.A. No.82/JAB/2024 has been filed by the assessee for assessment year 2016-17 against impugned appellate order dated 24/03/2024 (DIN & Order No.ITBA/APL/S/250/2023-24/1063302638(1) of Addl/Jt. Commissioner of Income Tax (Appeals) ["Addl/JCIT(A)" for short], the First Appellate Authority.

(B) The facts of the case, in brief, are that the assessee is an individual and filed his return of income on 1.08.2016 for A.Y. 2016-17 declaring total income of Rs.2,89,320/-. Thereafter, the Assessing Officer passed order dated 6.12.2018 under section 143(3) of the I. T. Act and assessed total income of Rs. 7,89,320/- as against return of income of Rs. 2,89,320/-. The

assessee carried the matter in appeal before learned CIT(A). Vide impugned appellate order dated 24.03.2024, the assessee's appeal was dismissed 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 24.03.2024.

(C) At the time of hearing, Learned A. R. for the assessee submitted that the learned. JCIT passed order without giving reasonable opportunity to the assessee. On perusal of records, it is seen 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. Learned D.R. for Revenue as well as learned A. R. for the assessee were in agreement that the issue in dispute regarding aforesaid addition of Rs.5,00,000/- under section 68 of the Act may be restored back to the file of the Assessing Officer with the direction to pass de novo assessment order in accordance with law on this specific issue after providing reasonable opportunity to the assessee. In view of the foregoing, the order of learned CIT(A) is set aside and issue in dispute regarding the aforesaid addition of Rs. 5,00,000/- is restored back to the file of the Assessing Officer with the direction to pass *de novo* assessment order in accordance with law on this specific issue, 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 order.

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

(Order pronounced in the open court on 19/02/2026)

Sd/-  
**(ANADEE NATH MISSHRA)**  
Accountant Member

Dated:19/02/2026

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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.,