

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

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.47/JAB/2025
Assessment Year: 2012-13

Smt. Manda Thete Plot No.15, Nagbhoomi, Near Anusaya Apartments Wardha Road, Chhatrapati Nagar, Nagpur (M.S.) PAN: AAJPT5037H (Appellant)	Vs.	ACIT, 2(1), Jabalpur (Respondent)
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Appellant by	None
Respondent by	Sh. Rahul Padha, JC-2

ORDER

(A) This appeal vide I.T.A. No.47/JAB/2025 has been filed by the assessee for assessment year 2012-13 against impugned appellate order dated 03/01/2025 (DIN & Order No.ITBA/NFAC/S/250/2024-25/1071862626(1) of National Faceless Appeal Centre ["NFAC" for short]. Grounds of appeal are as under:-

"1. That the order passed us 250 by the CIT(Appeals) faceless is invalid and unlawful on the facts and circumstances of the case.

2. That the CIT Appeals faceless erred in confirming the action of A.O. us 148 notice dated 30.03.2019 in confirming the reasons recorded for treating the unsecured loans for Rs. 3140045 which has already been proved and accepted by the AO during the course of proceedings for the assessment year 2015-16 order us 143 3 dated 30.11.2017 leading to change of opinion.

3. That the CIT Appeals faceless erred in re-assessing the unsecured loans of Rs. 3140045 as un explained unsecured loans for the alleged failure of the assessee to produce bank statements, confirmation etc thus identity credit worthiness and genuineness not proved.

4. That the CIT Appeals erred in confirming the order of the AO passed beyond 6 years whereas there is no failure of the assessee to disclose material facts regarding unsecured loans of Rs 3140045 without referring the replies evidences already e filed.

5. That the assessee be allowed to raise amend alter any additional grounds of appeal before or at the time of hearing of the appeal.”

(B) The facts of the case, in brief, are that the assessee is an individual and filed his return of income on 12/08/2015 declaring total income at Rs.23,10,670/-. Thereafter the Assessing Officer (“AO” for short) passed assessment order dated 30.11.2017 under section 143(3) of the Act whereby he assessed assessee’s total income at Rs. 23,10,670/-. The assessee filed appeal in the office of learned. CIT(A) against the assessment order. Vide impugned appellate order dated 03.01.2025, the assessee’s appeal was dismissed by the learned CIT(A). Now the assessee is in appeal against the aforesaid impugned order dated 03.01.2025. In the absence of any representations from the assessee’s side, the learned Departmental Representative was heard. The assessee submitted that issues raised in grounds of appeal required factual verification at the end of the Assessing Officer; and for this purpose the disputed issues should be remanded back to the Assessing Officer. In view of the foregoing, the order of learned CIT(A)

is set aside and issues in dispute is in the present appeal are remanded to the file of the Assessing Officer with the direction to pass *de novo* order in accordance with law on these issues 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 19/02/2026)

Sd/-
(ANADEE NATH MISSHRA)
Accountant Member

Dated: 19/02/2026

Copy of the order forwarded to :

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