

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

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.105/JAB/2024
Assessment Year: 2018-19

Ram Sajjan Shukla, Sirmour, Rewa, M.P. 486001 PAN:AANFR3582K (Appellant)	Vs.	Income Tax Officer, Katni, Katni (Respondent)
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Appellant by	Sh. Abhijeet Shrivastava, Advocate
Respondent by	Sh. N.M. Prasad, Sr. D.R. 1

ORDER

(A) This appeal vide I.T.A. No.105/JAB/2024 has been filed by the assessee for assessment year 2018-19 against impugned appellate order dated 20/03/2024 (DIN & Order No.ITBA/NFAC/S/250/2023-24/1062987680(1) of National Faceless Appeal Centre ["NFAC" for short].

(B) The facts of the case, in brief, are that the assessee is a partnership firm which derives income as a Civil Contractor. The Assessing Officer ('AO', for short) passed order dated 23.04.2021 under section 143(3) r.w.s. 144B of the Income Tax Act, 1961 (for short "the Act"). The assessee carried the matter in appeal before learned CIT(A). Vide impugned appellate order

dated 20.03.2024, the assessee's appeal was dismissed by the learned Commissioner of Income Tax (Appeals). 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 CIT(A) passed the impugned appellate order, without giving reasonable opportunity to the assessee. He further submitted that assessment order was also passed without providing reasonable opportunity to the assessee. He submitted that disputed matter should be remanded back to the Assessing Officer with the direction to pass *de novo* order. The learned Departmental Representative and the learned Authorized Representative for the assessee were in agreement at the time of hearing that the issue in dispute required further verification at the end of the Assessing Officer, and should be remanded to the file of the Assessing Officer, with the direction to pass *de novo* order in accordance with law after providing reasonable opportunity to the assessee. Accordingly, the impugned appellate order of learned CIT(A) is set aside and the issues in dispute regarding additions were made in assessment order, is restored back to the file of the Assessing Officer with the direction to pass *de novo* order 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 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.,