

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

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

I.T.A. No.88/JAB/2024  
Assessment Year: 2012-13

Kripal Singh Rajput, Block No. 3/2, Near Police Hospital, Police Lines, Sagar, Madhya Pradesh PAN:CDJPS5126D (Appellant)	Vs.	Income Tax Officer, Ward-1, Sagar  (Respondent)
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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.88/JAB/2024 has been filed by the assessee for assessment year 2012-13 against impugned appellate order dated 30/03/2024 (DIN & Order No.ITBA/APL/S/250/2023-24/1063686075(1) of Addl/JCIT ["Addl/JCIT" for short]).

(B) The facts of the case, in brief, are that the assessment order dated 14.11.2019 was passed under section 144 of the Income Tax Act, 1961 (for short "the Act") whereby the total income was determined at Rs. 10,87,255/- by making addition of Rs. 9,10,000/-. The assessee filed an appeal in the office of the learned CIT(A) against the assessment order. Vide impugned appellate order dated 30.03.2024, the assessee's appeal was dismissed by the learned Commissioner of Income Tax (Appeals).

(C) At the time of hearing, learned Authorized Representative for the assessee submitted that the assessment order was passed *ex parte qua* the appellant assessee without providing reasonable opportunity to the assessee. He further submitted that the assessee's appeal was transferred from learned. CIT(A) to learned. Addl/JCIT(A); but impugned appellate order was passed by the learned. Addl/JCIT without giving any notice to the assessee and also without adequate opportunity of being heard to the assessee. Representatives of both sides, learned counsel for the assessee and learned Departmental Representative were in agreement at the time of hearing of this appeal; that the issues in dispute regarding the aforesaid addition of Rs. 9,10,000/- should be 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. In view of the foregoing; and having regard to the specific facts and circumstances of the case; the impugned appellate order of the learned CIT(A) is set aside, and the issues in dispute regarding the aforesaid addition of Rs. 9,10,000/- are 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 16/03/2026)

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

Dated:16/03/2026

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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.,