

**IN THE INCOME TAX APPELLATE TRIBUNAL
INDORE BENCH, INDORE
(CONDUCTED THROUGH VIRTUAL COURT)**

**BEFORE Ms. MADHUMITA ROY, JUDICIAL MEMBER &
SHRI BHAGIRATH MAL BIYANI, ACCOUNTANT MEMBER**

I.T.A. No.147/Ind/2021
(Assessment Year: 2010-11)

Shri Awadhesh Dixit 65-66, Balaji Vihar, Bhakt Prahlad Nagar, Near Gangwal Bus Stand, Indore(M.P.)	Vs.	DCIT Central-1, Indore
PAN No.AEDPD9167L		
(Appellant)	..	(Respondent)

Appellant by :	Shri Anil Kamal Garg, A.R.
Respondent by :	Shri P. K. Singi, Addl. CIT-DR

Date of Hearing	26.07.2022
Date of Pronouncement	10 .08.2022

ORDER

PER Ms. MADHUMITA ROY - JM:

The instant appeal filed by the assessee is directed against the order dated 25.06.2021 passed by the Ld. CIT(A)-3, Bhopal arising out of the order dated 27.12.2017 passed by the DCIT, Central-1, Indore under Section 144 r.w.s. 147 of the Act, 1961 (hereinafter referred to as “the Act”) for A.Y. 2010-11.

2. Admittedly the Ld. CIT(A) has passed an ex-parte order confirming the order passed by the Ld. AO to the tune of Rs. 60,45,321/- on account of unexplained cash credit within the meaning of Section 68 of the Act. It further appears that before the Ld. AO no compliance has been made by the assessee save and except an objection dated 12.09.2017 was submitted against the

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issuance of the notice under Section 148 of the Act. It is relevant to mention that the matter was fixed for hearing by the Ld. CIT(A) on several days but none appeared on behalf of the assessee nor any request for adjournment was received by the Department. However, since the issue has been finally decided by the Ld. CIT(A) ex-parte when the assessee has not been able to represent his case properly for the ends of justice in our considered opinion a further opportunity of being heard to be given to the assessee for proper adjudication of the matter on merit.

Hence, we set-aside the issue to the file of the Ld. AO with the direction upon him to consider the matter afresh and to pass a reasoned order upon affording an opportunity of being heard to the assessee and upon considering the relevant materials and/or evidences which the assessee may choose to file at the time of hearing of the matter. We also make it clear, that the assessee would not ask for any unnecessary adjournment and would cooperate with best of his effort with the authorities below during the course of hearing of the matter. Hence, the appeal preferred by the assessee is allowed for statistical purposes.

3. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order **pronounced on 10/08/2022** by placing the result on the Notice Board as per Rule 34(4) of the Income Tax (Appellate Tribunal) Rule, 1963.

This Order pronounced in Open Court on 10/08/2022

Sd/-

Sd/-

(BHAGIRATH MAL BIYANI)
ACCOUNTANT MEMBER

(MADHUMITA ROY)
JUDICIAL MEMBER

Ahmedabad; Dated 20 /08/2022

TANMAY, Sr. PS

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Indore
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

(Dy./Asstt.Registrar)
ITAT, Indore

1. Date of dictation 01.08.2022
2. Date on which the typed draft is placed before the Dictating Member 02.08.2022
3. Other Member.....
4. Date on which the approved draft comes to the Sr.P.S./P.S .08.2022
5. Date on which the fair order is placed before the Dictating Member for pronouncement .08.2022
6. Date on which the fair order comes back to the Sr.P.S./P.S .08.2022
7. Date on which the file goes to the Bench Clerk .08.2022
8. Date on which the file goes to the Head Clerk.....
9. The date on which the file goes to the Assistant Registrar for signature on the order.....
10. Date of Despatch of the Order.....