

आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
INDORE BENCH, INDORE**

**BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER  
AND  
SHRI B.M. BIYANI, ACCOUNTANT MEMBER**

*(Conducted through Virtual Court)*

**ITA No.88/Ind/2022  
Assessment Year: 2018-19**

Shri Digamber Jain Siddhashetra Sidhwerkut Trust Indore	Vs.	CIT(NFAC)
(Appellant / Assessee)		(Respondent / Revenue)
<b>PAN: AAMTS6653B</b>		
Assessee by	None	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	12.09.2022	
Date of Pronouncement	15.09.2022	

**ORDER**

**Per B.M. Biyani, A.M.:**

Feeling aggrieved by appeal-order dated 22.03.2022 passed by Ld. Commissioner of Income-Tax, National Faceless Appeal Centre, Delhi [**Ld. CIT(A)**], which in turn arises out of intimation of assessment dated 25.06.2019 passed by Ld. CPC, Bengaluru [**Ld. AO**] u/s 143(1) of Income-tax Act, 1961 [**the Act**] for Assessment Year [**AY**] 2018-19, the assessee has filed this appeal.

2. At the time of hearing, none appeared on behalf of assessee. However, Ld. DR was ready to argue the matter. Considering the nature of grievance,

the appeal was proceeded with for hearing *ex-parte qua* the assessee, on the basis of material held on record and submission of Ld. DR.

3. Heard Ld. DR and perused the case record.

4. On perusal of appeal-order passed by Ld. CIT(A), it is observed that the Ld. CIT(A) had given notices dated 19.02.2021, 13.12.2021, 21.12.2021 and 29.12.2021 which remained un-complied with by assessee. Therefore, the Ld. CIT(A) dismissed appeal for the reason of non-prosecution by assessee.

5. It is further observed that (i) the assessee is a society; (ii) the appeal-proceeding had been conducted by Ld. CIT(A) under faceless scheme; (iii) the relevant period was a Covid-19 pandemic period; and (iv) the Ld. CIT(A) has dismissed the appeal in limine without disposing off the same on merit. Having regard to all factors and to meet the end of justice, we are of the view that it would be just and fair to remit this case back to Ld. CIT(A) to enable the assessee to submit replies so that the Ld. CIT(E) can decide the issues on merit in accordance with law. The Ld. CIT(E) shall give adequate opportunities to the assessee to submit details / documents. The assessee is also directed to represent its case on the hearings fixed by Ld. CIT(A) and do not seek unnecessary adjournments. Ordered accordingly.

**6. In the result, this appeal of assessee is allowed for statistical purposes.**

Order pronounced as per Rule 34 of I.T.A.T. Rules 1963 on 15.09.2022.

**Sd/-**

**(MADHUMITA ROY)**

Judicial Member

**Indore,**

Dated : **15.09. 2022**

**Patel/ Sr. P.S.**

**Sd/-**

**(B.M. BIYANI)**

Accountant Member

- Copies to: (1) The appellant  
(2) The respondent  
(3) CIT  
(4) CIT(A)  
(5) Departmental Representative  
(6) Guard File

*By order*

*Sr. Private Secretary  
Income Tax Appellate Tribunal  
Indore Bench, Indore*

1.	Date of taking dictation	
2.	Date of typing & draft order placed before the Dictating Member	
3.	Date on which the approved draft comes to the Sr. P.S./P.S.	
4.	Date on which the fair order is placed before the Dictating Member for pronouncement	
5.	Date on which the file goes to the Bench Clerk	
6.	Date on which the file goes to the Head Clerk	
7.	Date on which the file goes to the Assistant Registrar for signature on the order	
8.	Date of dispatch of the Order	