

**IN THE INCOME TAX APPELLATE TRIBUNAL  
INDORE BENCH, INDORE**

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

I.T.A. Nos.166 & 164/Ind/2021  
(Assessment Years: 2019-20 & 2018-19)

M/s. Alpha Infolab Private Limited 8, New Agrawal Nagar, Indore	Vs.	ITO-1(1) Indore
<b>PAN No. AAMCA4255G</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

<b>Appellant by :</b>	Shri K. C. Agrawal, A.R.
<b>Respondent by :</b>	Shri Ashish Porwal, D.R.

<b>Date of Hearing</b>	13.09.2022
<b>Date of Pronouncement</b>	19.09.2022

**ORDER**

**PER Ms. MADHUMITA ROY - JM:**

The instant appeals filed by the assessee are directed against the orders both dated 11.08.2021 passed by the National Faceless Appeal Centre (NFAC), Delhi arising out of the orders dated 27.02.2020 and 11.10.2019; respectively passed by the DCIT, CPC, Bangalore under section 143(1) of the Income Tax Act, 1961 (hereinafter referred as to 'the Act') for Assessment Years 2019-2020 & 2018-19.

2. The matters relates to Equalization Levy.

3. We have heard the parties and perused the materials available on record.

4. The case of the assessee before us is this that the NFAC fixed the matter for hearing on 12<sup>th</sup> July 2021. On 10<sup>th</sup> July, 2021, the assessee itself made an application for adjournment of the matter. On 27<sup>th</sup> July, 2021 though the assessee filed written submission but not been able to upload submission in regard the matter due to technical fault and immediately on the same date assessee made a grievance before the ITBA Portal. On 04.08.2021, the assessee uploaded written submission alongwith annexure with evidence on the website. However, in the order impugned dated 11.08.2021 while disposing the appeal of the assessee, the Revenue mentioned that no submission and evidence have been filed by the assessee before the date of hearing. We have cross checked assessee's submission qua the documents placed before us by way of paper book and we are satisfied and found substance with the arguments advanced by the Ld.AR.

5. Having heard learned counsel appearing for the parties and having regard to the facts and circumstances of the case, we for the ends of justice would like to get the matter decided afresh by the Ld.CIT(A) on the basis of the written submission already uploaded by the assessee. We, therefore, dispose of this appeal by setting aside the issue to the file of the Ld. CIT(A), NFAC with a direction upon him to decide the issue raised by the appellant afresh, upon considering the written submissions already uploaded by the assessee and to pass a reasoned order.

6. This issue is also involved in the other appeal preferred by the assessee in ITA No.166/Ind/2021 and the same shall apply mutatis mutandis.

7. The other issue involved has already been affirmed by the Ld.CIT(A) granting relief to the assessee. Hence, no order needs to be passed. Assessee's appeal is, therefore, allowed for statistical purposes.

8. In the result, assessee's both appeals are allowed for statistical purposes.

**This Order pronounced in Open Court on 19/09/2022**

Sd/-  
(BHAGIRATH MAL BIYANI)  
**ACCOUNTANT MEMBER**  
Indore; Dated 19/09/2022

Sd/-  
(MADHUMITA ROY)  
**JUDICIAL MEMBER**

S. K. Sinha, Sr. PS

**TRUE COPY**

**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**