

**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. 216 & 217/Ind/2020
(Assessment Year: 2011-12)

Sanjayan Uprayil Pallath A-204, Shanti Vaibhav CHS, Plot No.11A, Sector 42A, Seawoods, Nerul, Maharashtra - 400706	Vs.	Income Tax Officer – 3(4) Indore
PAN No.ASIPP6092M		
(Appellant)	..	(Respondent)

Appellant by :	Shri Ranjan Agrawal, A.R.
Respondent by :	Shri Ashish Porwal, Sr.D.R.

Date of Hearing	26.09.2022
Date of Pronouncement	29.09.2022

ORDER

PER BENCH:

The instant two appeals filed by the assessee are directed against the orders both dated 10.01.2020 passed by the Ld. Commissioner of Income Tax (Appeals)-I, Indore (in short 'CIT(A)'), arising out of the quantum order dated 15.12.2018 and penalty order dated 07.06.2019; passed by the Income Tax Officer-3(4), Indore under section 147 r.w.s. 143(3) of the Income Tax

Act, 1961 (hereinafter referred as to 'the Act') & 271(1)(c) of the Act for Assessment Years 2011-12.

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

3. It appears that the notice was served by the Ld.AO to the address available with him. However, the assessee by that time already shifted to Mumbai and ultimately, since none appeared on behalf of the assessee, addition was made, which was, in turn, confirmed by the first appellate authority. It appears from the records and also submitted by the Ld.AR admittedly, the notice could not reach the assessee and addition was made accordingly.

4. Since, the issue remained unaddressed on merit by the authorities below, for the ends of justice, we are setting aside the same to the file of the Ld.AO to decide the same afresh upon affording opportunity of being heard to the assessee and upon considering the evidence on record or any other evidence which the assessee choose to file at the time of hearing of this matter. Thus, assessee's appeal is, therefore, allowed for statistical purposes.

5. In the result, assessee's quantum appeal is allowed for statistical purposes.

6. In view of the order passed in ITA No.216/Ind/2020, the penalty proceedings becomes infructuous and thus ITA No.217/Ind/2020 dismissed as infructuous.

7. In the combined result, quantum appeal in ITA No.216/Ind/2020 is allowed for statistical purposes and penalty appeal in ITA No.217/Ind/2020 is dismissed as infructuous.

This Order pronounced on 29 /09/2022

Sd/-
(BHAGIRATH MAL BIYANI)
ACCOUNTANT MEMBER
Indore; Dated 29/09/2022

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, / DR, ITAT, Indore
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

(Sr. Private Secretary)
ITAT, Indore