

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

**BEFORE SHRI C.M. GARG, JUDICIAL MEMEBR
AND
SHRI BHAGIRATH MAL BIYANI, ACCOUNTANT MEMBER**

आयकर अपील सं./I.T.A. No.664/Ind/2019
(निर्धारण वर्ष / Assessment Year : 2014-15)

IBD Space Infrastructure Pvt. Ltd., 503, AB Road, PU 147, Scheme No.54, Indore. Madhya Pradesh.	बनाम/ Vs.	ACIT, Income-tax Central-II, Bhopal.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AABCi9280N		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से/Appellant by :	Shri Gagan Tiwari, Advocate
प्रत्यर्थी की ओर से / Respondent by :	Shri P.K. Mishra, CIT-D.R.
सुनवाई की तारीख / Date of Hearing	17.11.2022
घोषणा की तारीख /Date of Pronouncement	17 /11/2022

ORDER

PER C.M. GARG, JM:

The instant appeal filed by the assessee is directed against the order dated 03.04.2019 passed by the CIT(A)-3, Bhopal, for A.Y. 2014-15.

2. As per sub-section (6) of section 250 of the Income-tax Act, 1961, (for short, 'the Act') the Id. CIT(A) is duty bound to dispose of the appeal stating the points for determination, decision thereon and reasons for the decision on the grounds raised by the assessee/appellant in Form No.35 for filing the first appeal. In the present case, the Id. CIT(A) has dismissed the

appeal without complying with the said provisions of sub-section (6) of section 250 of the Act. Therefore, the impugned first appellate order is set aside and restored to the file of the CIT(A) at first appellate stage for adjudication of appeal afresh, after allowing due opportunity of being heard to the assessee.

3. In the result, the appeal of the assessee is allowed for statistical purposes only.

Order pronounced in Open Court on 17 /11/2022

Sd/-

Sd/-

(BHAGIRATH MAL BIYANI)
ACCOUNTANT MEMBER

(C.M. GARG)
JUDICIAL MEMBER

Indore: Dated, 17 /11/2022

dk

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. राजस्व / Revenue
2. आवेदक / Assessee
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद /
DR, ITAT, Ahmedabad
6. गार्ड फाइल / Guard file.

By order

Assistant Registrar
Income Tax Appellate Tribunal
Indore Bench, Indore