

आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर
IN THE INCOME TAX APPELLATE TRIBUNAL
INDORE BENCH, INDORE
BEFORE MS. SUCHITRA KAMBLE, JUDICIAL MEMBER
AND
SHRI B.M. BIYANI, ACCOUNTANT MEMBER

(Conducted through Virtual Court)

ITA No.215/Ind/2022
Assessment Year: 2011-12

Dheerendra Singh Thakur, Indore	बनाम/ Vs.	ITO, 4(3) Indore
(Appellant / Assessee)		(Respondent / Revenue)
PAN: AIHPT 5107 G		
Assessee by	None	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	08.12.2022	
Date of Pronouncement	20.12.2022	

आदेश / O R D E R

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

Feeling aggrieved by appeal-order dated 22.07.2022 passed by Ld. Commissioner of Income-Tax (Appeal), NFAC, Delhi [in short "Ld. CIT(A)"] which in turn arises out of Assessment-order dated 13.12.2018 passed by Ld. ITO-4(3), Indore [in short "Ld. AO"] u/s 143(3)/147 of Income-tax Act, 1961 [in short "the Act"] for Assessment-Year [in short "AY"] 2011-12, the assessee has filed this appeal.

2. None appeared on behalf of assessee. We have heard the Ld. DR representing the revenue and case-records perused.

3. Section 250(6) of the Income-tax Act, 1961 provides “*The order of the Commissioner (Appeals) disposing of the appeal shall be in writing and shall state the points for determination, the decision thereon and the reason for the decision.*”. We observe that in the present case, the Ld. CIT(A) has dismissed assessee’s appeal without complying with the said provisions of section 250(6). Therefore, the impugned first appeal-order passed by Ld. CIT(A) deserves to be set aside and the matter is fit for remand to the file of Ld. CIT(A) for a proper adjudication. Ld. DR fairly agrees to this but prays to direct the assessee to represent his case before Ld. CIT(A) and do not seek unnecessary adjournments. In view of this and also having regard to the principle of natural justice and fair play, we deem it fit and appropriate to remand this matter back to the file of Ld. CIT(A) for a proper adjudication after giving opportunity of hearing to the assessee. We order accordingly. The assessee is also directed to ensure participation in the hearings fixed by Ld. CIT(A) and do not seek unnecessary adjournments.

4. In the result, this appeal of assessee is allowed for statistical purpose.

Order pronounced as per Rule 34 of I.T.A.T. Rules, 1963 on 20/12/2022.

Sd/-

sd/-

(SUCHITRA KAMBLE)
JUDICIAL MEMBER

(B.M. BIYANI)
ACCOUNTANT MEMBER

Indore

दिनांक /Dated : 20.12.2022

Patel/Sr. PS

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	9.12.22
2.	Date of typing & draft order placed before the Dictating Member	9.12.22
3.	Date on which the approved draft comes to the Sr. P.S./P.S.	9.12.22
4.	Date on which the approved draft is placed before other Member	
5.	Date on which the fair order is placed before the Dictating Member for pronouncement	
6.	Date on which the file goes to the Bench Clerk	
7.	Date on which the file goes to the Head Clerk	
8.	Date on which the file goes to the Assistant Registrar for signature on the order	
9.	Date of dispatch of the Order	