

आयकरअपीलीयअधिकरण,इंदौरन्यायपीठ,इंदौर
IN THE INCOME TAX APPELLATE TRIBUNAL
INDORE BENCH, INDORE
BEFORE SHRI VIJAY PAL RAO, JUDICIAL MEMBER
AND
SHRIB.M. BIYANI, ACCOUNTANT MEMBER

ITA No.67/Ind/2023
Assessment Year: 2013-14

M/s. M.P. Rajya Sahakari Bank Maryadit, Head Office, New Market, TT Nagar, Bhopal	<u>बनाम/</u> Vs.	ACIT-1(1), Bhopal
(Appellant / Assessee)		(Respondent / Revenue)
PAN:AAAAM1625N		
Assesseeby	None	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	17.05.2023	
Date of Pronouncement	01.06.2023	

आदेश/O R D E R

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

Feeling aggrieved by appeal-order dated 05.01.23passed by learned Commissioner of Income-Tax (Appeals), National Faceless Appeal Center, Delhi ["Ld. CIT(A)"],which in turn arises out of assessment-order dated 05.02.2016 passed by learned ACIT-1(1), Bhopal["Ld. AO"] u/s 143(3) of Income-tax Act, 1961 ["the Act"] for Assessment-Year ["AY"] 2013-14, the assessee has filed this appeal.

2. When the case was called, none appeared on behalf of assessee. On perusal of case file, it is found that the first-appeal was dismissed by CIT(A) for non-prosecution by assessee. Therefore, the present appeal can be heard

and decided on the basis of material held on record and after hearing the Ld. DR representing the revenue. Accordingly, the case is heard and being disposed of.

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 the assessee's appeal, although due to non-prosecution by assessee on the dates of hearing fixed by Ld. CIT(A), but still without complying with the mandate 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. **Resultantly, this appeal of assessee is allowed for statistical purpose.**

Order pronounced in the open court on 01/06/2023.

Sd/-
(VIJAY PAL RAO)
JUDICIAL MEMBER

sd/-
(B.M. BIYANI)
ACCOUNTANT MEMBER

Indore

दिनांक/Dated : 01/06/2023

CPU/Sr. PS

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

By order

Assistant Registrar
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 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	