

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

ITA No.116/Ind/2023
Assessment Year:2012-13

Mr.Jubin Tiwari, House No.15, Circuit House Road, Hoshangabad.	बनाम/ Vs.	ITO, 2(2), Bhopal
(Assessee / Appellant)		(Revenue / Respondent)
PAN: ANOPT7162F		
Assessee by	None.	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	28.08.2023	
Date of Pronouncement	28.08.2023	

आदेश / O R D E R

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

Feeling aggrieved by appeal-order dated 21.02.2023 passed by learned Commissioner of Income-Tax (Appeals)-National Faceless Appeal Centre, ["CIT(A)"], which in turn arises out of assessment-order dated 18.11.2019 passed by learned ITO, Ward-2(2), Bhopal ["AO"] u/s 147 read with 143(3) of Income-tax Act, 1961 ["the Act"] for Assessment-Year ["AY"] 2012-13, the assessee has filed this appeal.

2. When the case is called, none appeared from assessee's side nor any adjournment application is filed. The case was passed-over and once again called at the end of board but still nobody appeared. After looking into the orders of lower-authorities, it was felt that the case can be disposed of on the basis of material held on record and after hearing Ld. DR. Accordingly, the hearing is proceeded and case is being disposed of.

3. With the assistance of Ld. DR, it is found that the CIT(A) has decided first-appeal ex-parte assessee for the reason that the assessee did not make any submission before him despite opportunities given. It is further observed that the CIT(A) has simply confirmed the order passed by AO and thereby upheld the additions but the case of assessee requires an apt adjudication in terms of Section 250(6) of the Income-tax Act, 1961. Therefore and also having regard to the principle of natural justice and fair play, it is thought fit to give one more opportunity to assessee so that the assessee can represent his case before CIT(A) for a proper adjudication. Accordingly, we remand this matter back to the file of CIT(A) for a fresh adjudication after giving opportunity of hearing to assessee. The assessee is also directed to ensure participation in the hearings fixed by CIT(A) and do not seek unnecessary adjournments failing which the CIT(A) shall be entitled to take an appropriate decision.

4. Resultantly, this appeal is allowed for statistical purpose.

Order pronounced in the open court during hearing and subsequently
reduced in writing on the same day

sd/-
(VIJAY PAL RAO)
JUDICIAL MEMBER

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

Indore

दिनांक /Dated : 28.08.2023.

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