

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. 18/Ind/2023
Assessment Year:2012-13

MAPAEX REMEDIES PVT.LTD., E-7, HIG 500, ARERA COLONY, BHOPAL	<u>बनाम/</u> Vs.	ACIT, 2(1), Bhopal
(Assessee / Appellant)		(Revenue / Respondent)
PAN: AAECM2274P		
Assessee by	Shri Sumit Nema, Sr. Adv. and Shri Gagan Tiwari, Adv.	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	25.09.2023	
Date of Pronouncement	26.09.2023	

आदेश / O R D E R

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

Feeling aggrieved by appeal-order dated 26.12.2022 passed by learned Commissioner of Income-tax (Appeal), NFAC, Delhi ["CIT(A)"], which in turn arises out of assessment-order dated 30.12.2019 passed by learned ACIT-2(1), Bhopal ["AO"] u/s 147 read with section 143(3) of Income-tax Act, 1961 ["the Act"] for Assessment-Year ["AY"] 2012-13, the assessee has filed this appeal.

2. Heard the learned Representatives of both sides 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 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 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 Ld. 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 Ld. CIT(A) and do not seek unnecessary adjournments.

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

Order pronounced in the open court on 26.09.2023.

Sd/-
(VIJAY PAL RAO)
JUDICIAL MEMBER

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

Indore

दिनांक /Dated : 26.09.2023

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