

**IN THE INCOME TAX APPELLATE TRIBUNAL
JABALPUR BENCH 'DB', JABALPUR**

Before Dr. B. R. R. Kumar, Accountant Member

Sh. Yogesh Kumar US, Judicial Member

ITA No. 50/JAB/2021 : Asstt. Year : 2016-17

Ashish Shivhare, D-10, Adarsh Nagar, Narmada Road, Jabalpur 482001 (MP)	Vs	The ACIT, Central-I, Bhopal
(APPELLANT)		(RESPONDENT)
PAN No. ARUPS 6450 P		

Assessee by : Sh. Dhiraj Ghai, CA

Revenue by : Sh. Ravi Mehrotra, Sr. DR

Date of Hearing: 30.11.2023

Date of Pronouncement: 01.12.2023

ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeal has been filed by the assessee against the order of the Id. CIT(A)-3, Bhopal dated 13.09.2021

2. On going through the record, we find that the Id. CIT(A) has not afforded the opportunity to the assessee and passed the adjudication order. The Id. AR submitted the printouts of hearings notices and E-proceedings from page no. 68 to 78 of the paper book which have been duly perused. Further the Id. AR submitted that owing to the technical glitches in the new e-portal from April 21st to September 21st, 2021 which have been duly reported and reproduced at page no. 76 to 79 of the paper book. Having considered entire record before us, we hold that no prejudice would be caused to the Revenue, if the case is

being remanded back to the file of the Id. CIT(A) to adjudicate the issue on merits by passing a speaking order after affording an opportunity of being heard to the assessee. The assessee shall comply to the notices issued by the Id. CIT(A) from time to time without seeking any unnecessary adjournments.

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

Order Pronounced in the Open Court on 01/12/2023.

Sd/-
(Yogesh Kumar US)
Judicial Member

Sd/-
(Dr. B. R. R. Kumar)
Accountant Member

Dated: 01/12/2023

Nishant Verma, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT JABALPUR