

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. 273/Ind/2023
Assessment Year : 2010-11

M/s. KCL Stock Broking Limited, B-3/204, Saket Complex Thane, Mumbai	<u>बनाम/</u> Vs.	ACIT, Circle 3(1), Indore
(Assessee/Appellant)		(Revenue/Respondent)
PAN: AADCK7407P		
Assessee by	Shri Aniket Garg, AR	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	04.01.2024	
Date of Pronouncement	04.01.2024	

आदेश / O R D E R

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

Feeling aggrieved by appeal-order dated 20.05.2023 passed by learned Commissioner of Income-Tax (Appeals)-NFAC, Delhi ["CIT(A)"], which in turn arises out of assessment-order dated 29.12.2017 passed by learned DCIT, Circle-3(1), Indore ["AO"] u/s 147 read with section 143(3) of Income-tax Act, 1961 ["the Act"] for Assessment-Year ["AY"] 2010-11, the assessee has filed this appeal.

2. On hearing learned Representatives and on perusal of case records, it emerges 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 refrained from making interference in the order of AO, thereby confirmed the order passed by AO and dismissed assessee's first-appeal but the case of assessee requires an apt adjudication in terms of Section 250(6) of the Income-tax Act, 1961 by CIT(A). 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.

3. Resultantly, this appeal of assessee is allowed for statistical purpose.

Order pronounced in open court on 04.01.2024 immediately after conclusion of 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 : 04.01.2024.

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