

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 Nos.249 & 253/Ind/2023
Assessment Years:2010-11 & 2012-13

C.I. Builders Private Limited, 182, Zone-I, M.P. Nagar, Bhopal (Appellant/Assessee)	<u>बनाम/</u> Vs.	ACIT-1(2)/DCIT-1(1), Bhopal (Respondent/Revenue)
PAN: AABCC 6163 G		
Assessee by	Shri Rakesh K. Mangal, CA	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	16.01.2024	
Date of Pronouncement	23.01.2024	

आदेश / O R D E R

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

Feeling aggrieved by appeal-orders dated 08.05.2023 and 11.05.2023 passed by learned Commissioner of Income-Tax (Appeals)-NFAC, Delhi ["CIT(A)"], which in turn arise out of penalty orders dated 24.02.2016 and 27.03.2018 passed by learned ITO-2(1) and DCIT-1(1), Bhopal ["AO"] for Assessment-Year ["AY"] 2010-11 and 2012-13 respectively u/s 271(1)(c) of

the Income-tax Act, 1961 ["the Act"], the assessee has filed the captioned two appeals.

2. 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, Ld. CIT(A) has dismissed these twin-appeals of assessee, although due to non-prosecution by assessee on the dates of hearing fixed by CIT(A), but still without complying with the mandate of section 250(6). Therefore, the impugned first appeal-orders passed by CIT(A) deserve to be set aside and the matters are fit for remand to the file of CIT(A) for a proper adjudication. Ld. AR for assessee prays to remand these matters to CIT(A) for an apt adjudication. Ld. DR would have no objection to the prayer of Ld. AR but makes a request to direct the assessee to represent his cases before CIT(A) and do not seek unnecessary adjournments. Therefore 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 cases before CIT(A) for a proper adjudication. Accordingly, we remand these matters back to the file of CIT(A) for a fresh adjudication on merit 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.

3. Resultantly, both of these appeals of assessee are allowed for statistical purpose.

Order pronounced in open court on 23.01.2024.

Sd/-
(VIJAY PAL RAO)
JUDICIAL MEMBER

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

Indore

दिनांक /Dated : 23.01.2024

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