

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

Vaishali Developers & Builders, 240, M.P. Nagar Zone I, Bhopal (Assessee/Appellant)	<u>बनाम/</u> Vs.	Income-tax Officer, 1(2), Bhopal (Revenue/Respondent)
PAN : AACFV7638P		
Assessee by	Shri S.S. Deshpande, CA & AR	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of final hearing	08.04.2024	
Date of Pronouncement	30.04.2024	

आदेश / O R D E R

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

Feeling aggrieved by appeal-order dated 30.11.2016 passed by learned Commissioner of Income-Tax (Appeals)-1, Bhopal ["CIT(A)"] which in turn arises out of assessment-order dated 17.03.2015 passed by learned ITO-1(2), Bhopal, ["AO"] u/s 143(3) of Income-tax Act, 1961 ["the Act"] for Assessment-Year ["AY"] 2012-13, the assessee has filed this appeal on following grounds:

- "(1) That on the facts and in the circumstances of the case and in law, the decision of the Ld. CIT(A) is materially incorrect and bad on facts and unsustainable in law and his findings are materially incorrect.

- (2) That on the facts and in the circumstances of the case and in law, the appellant submits that its housing project fulfills all the conditions laid down in section 80IB(1) of the Income-tax Act, 1961, and, therefore, the income from such project is deductible under the said provisions. The Ld. CIT(A) erred and not justified in his findings that the appellant is not eligible for the deductible u/s 80IB(10) of the Income-tax Act, 1961, and, therefore, that findings of the Ld. CIT(A) be quashed and the exemption as claimed u/s 80IB(10) be kindly allowed.
- (3) That on the facts and in the circumstances of the case and in law, the Ld. CIT(A) erred in affirming the view of the AO that "the appellant had acted merely as a contractor after selling the plot and not as a developer. Therefore, the appellant was not eligible for claiming deduction u/s 80IB(10) on the profits claimed from this project".
- (4) That on the facts and in the circumstances of the case and in law, the Ld. CIT(A) erred in appreciating the fact that rejecting the claim u/s 80IB(10) of the I.T. Act of the appellant mentioning that the appellant had acted as a contractor and not as a Developer and Builder for the only reason that the appellant had not registered the sale deeds in favour of the customer for the full value of the units as agreed amongst them.
- (5) That on the facts and in the circumstances of the case and in law, the Ld. CIT(A) erred in holding the view that "it is evidently clear that the appellant had acted merely as a contractor after selling the plots and not as a developer. Therefore, the appellant was not eligible for deduction u/s 80IB(10) of the Act on the profits derived from this project." Therefore, disallowed the deduction claimed u/s 80IB(10) of the I.T. Act by the appellant.
- (6) That on the facts and in the circumstances of the case and in law, the levy of interest u/s 234B is unlawful and hence, be cancelled."

2. The registry has informed that there is a delay of 2,425 days in filing this appeal, therefore the appeal is time-barred. Ld. AR for assessee submitted that the assessee has filed an application for condonation of delay with supporting documents. The documents filed by assessee are scanned and re-produced below:

Application for the Condonation of Delay

Before

**The Hon'ble Bench
The Income Tax Appellate Tribunal
Indore Bench, Indore.**

Appellant		Vaishali Developers & Builders
Address	for	240, M.P. Nagar Zone I
Communication		Bhopal – 462011
Subject		Petition for Condonation of Delay in filing of appeal
Date of Order		Passed by CIT(A) 30.11.2016
Assessment Year		2012-13

Hon'ble Sirs,

This is an application for condonation of delay for filing of the appeal against the Appellate Order of Commissioner of Income Tax (Appeals) – National Faceless Appeal Centre (NFAC), on 28.09.2022. The submissions are as under: -

1. Brief facts of the case

- a. The case of the appellant for the previous year relevant to the assessment year 2012-13 had been assessed us 143(3) of the Income Tax Act, 1961.
- b. The assessment order was passed on 17.03.2015 by the learned AO us 143(3) of the Income Tax Act, 1961.
- c. The appellant had preferred an appeal against the above-mentioned order on 27.04.2015.
- d. The appeal of the appellant were dismissed by passing an order by Commissioner of Income Tax (Appeals) – 1, Bhopal, on 30.11.2016.
- e. The appeal had been filed by assessee on 27.01.2017.
- f. The appellant had vide his letter dated 07.08.2023 requested the registrar office of the Hon'ble bench to fixup the appeal.
- g. In response to which the appellant had got a letter from registrar office dated 08.09.2023 that there is no appeal pending of the appellant.
- h. Then the appellant had come to know that the appeal had been filed by the assessee at the DR office, by the person sent to file the appeal, copy of acknowledgement is enclosed herewith.

- i. This is the reason that there is no pending appeal of the appellant for the assessment year 2012-13.
- j. That in this way there is a delay of 2475 days for which this application is being moved by the appellant.

2. Reason for delay


- a. The appellant had filed the appeal for the assessment year 2012-13 on 27.01.2017.
- b. Later on, the appellant had come to know that the appeal had been filed on 27.01.2017 at DR Office, by mistake.
- c. Thus, there is no delay in filing of the appeal, as per act of the appellant.
- d. However technical delay in filing of the appeal for 2475 days is due to the reason mentioned above in point no. 2(b).
- e. The appeal of the appellant on the same issue for the AY 2011-12 was filed by the assessee on time and the same was set aside to the file of the CIT(A) by the Hon'ble bench vide order on dated 12.01.2017. Further the appeals of the appellant for the AY 2008-09, 2009-10, 2010-11 & 2011-12 is pending with CIT(A) for the same issue.

3. Prayer

- a. The reasons for non-filing of the appeal is well explained in point no. 2 above.
- b. The appellant request before the bench to give an opportunity to the appellant to admit the appeal of the appellant and to represent his case.
- c. The appellant prays before the bench to condone the delay in filing of the appeal before the Hon'ble bench, so that the assessee could defense his case.

Submitted as above

**For Vaishali Developers and Builders
(Assessee)**


**Harsh Malhotra
(Partner)**

Place: - Bhopal
Dated: - 18.09.2023



Corporation Bank

Corporation Bank : Internet Banking

Date : 25/01/2017 01:30:35 pm

Name: HEMANT KUMAR MALAIYA

TAXPAYER'S COUNTERFOIL	
Bank Name	CORPORATION BANK
Challan No	280
Major Head	0021 - Income Tax other than companies
Minor Head	400 - Tax on Regular Assessment
Nature Of Payment	
Assessment/Financial Year	2012-13
PAN	AACFV7638P
TAN	--
Payee Name	VAISHALI DEVELOPERS amp BUILDERS
Payee Address	240 MP NAGAR, ZONE1, , 18 462011
Tax (Rs.)	10000
Surcharge (Rs.)	
Education Cess (Rs.)	
Interest (Rs.)	
Others (Rs.)	
Penalty (Rs.)	
TDS Late Filing Fee (Rs.)	
Total Amount (Rs.)	10000
Total Amount in Words	Rs. Ten Thousand Only
Debit Branch Name/Account Number	1096 - DAMOH/CLSB01110004
CIN	03502182501201700575
CIN - Details	BSR Code:0350218 Pay Date: 25012017 Challan Seq no:00575

To,

The Assistant Registrar
The Income-tax Appellate Tribunal,
C.G.O. Complex, 1 Floor,
Shivaji Chouraha, AB Road,,
INDORE – 452001.

Sub : Filing of Appeal

Appellant	Vaishali Developers & Builders,
Address	240, M.P. Nagar Zone I Bhopal – 462016.
Assessment Year	2012-13

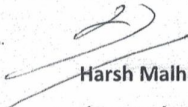
Sir,

Please find enclosed herewith the following in respect of appeal for the above-mentioned appellant.

Sr. No	Particulars	Copies
1	Appeal memo in Form No. 36	Three
2	Copy of CIT(A)'s order	Three (one of which is certified)
3	Copy of assessment order.	Three
4	Copy of Memo of appeal before CIT(A)	Three
5	Challan for payment of tribunal fee Rs. 10000/-	One
6	Wakalatnama	One

Kindly acknowledge.

Thanking you,
Yours faithfully,
For Vaishali Developers & Builders
(Appellant)


Harsh Malhotra
(Partner)

Encl: as above.
Date: 13.01.2017



Ayachit & Associates Chartered Accountants



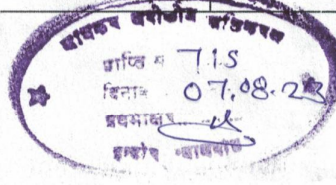
Head Office :
First Floor 'The City Heart' Plot No. 1
M.P. Nagar, Zone-I, Bhopal (M.P.)- 462 011.
Tele - Fax :- (0755) 4040001
Email : ayachitbhopal@gmail.com,
manoj@ayachit.net

Partners

CA Manoj Ayachit
(B.Com., L.L.B., F.C.A.)
CA Akhilesh Nema
(M. Com., F.C.A.)

CA Jyoti Chouhan
(M.Com., F.C.A., DISA)
CA Omprakash Gupta
(B. Com., F.C.A.)

CA Anchal Sahu
(B.Com., A.C.A.)
CA Roshni Gupta
(A.C.A.)



Date:- 07-08-2023

To,
**The Registrar,
Income Tax Appellate Tribunal, Indore Bench
CGO Complex, INDORE**

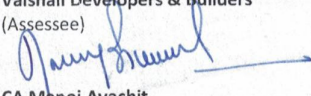
SUB:- Fixing of Appeal

Sir,

With reference to above mentioned subject an appeal for M/s Vaishali Developers and Builders PANAACFV7638P had been filed on January 27th, 2017 for the assessment year 2012-13. The Said appeal had not been fixed yet. Kindly fix the above said appeal.

Thanks

For
Vaishali Developers & Builders
(Assessee)


CA Manoj Ayachit
(Counsel for the assessee)

3, Star Market, Main Road
Sehore (M.P.)
Pin-466 001
Mob.: 9826058221

Parakram Palace, 166
Jawelkar Marg, Near Narsing
Bazar Chouraha, Indore (M.P.)
Pin-452 002
Mob.: 9826058221

Hanuman Market, Kunwar Sigh
Colony, Near Hanuman Mandir,
Chas. Bokaro (Jharkhand)
Pin-827 013
Mob.: 9826058221

C-51, New Jawahar Nagar,
behind Resonance (J2),
Kota (Rajasthan)
Pin-324 005
Mob.: 9826058221



Ministry of Law & Justice
Income Tax Appellate Tribunal
1st Floor, "A" wing, C.G.O. Complex
Shivaji Chowraha, A.B.Road Indore- 452001

F.No. 13-Ad/Ind/2023-24

Date - 08.9.2023

To,
M/s. Vaishali Developers & Builders
Bhopal



Sub: Fixing of appeal in case of Vaishali Developers & Builders for
Assessment Year 2012-13 claiming as filed on 27.1.2017- reg.

Ref: Your letter dated 07.8.2023.

Sir,

with reference to the above, it is intimated that as per verification of office
and online appeal records, no such appeal in case of above assessee for the
A.Y. 2012-13 is found.

This is issued with the approval of the Hon'ble Sr. Member.

o/c

[Signature]
Assistant Registrar
आयकर अपीलीय अधिकरण, इंदौर
Income Tax Appellate Tribunal, Indore

*Recd
Ref
08/09/23
Ravishankar
78268411004*

3/4/24

Fixed on :- 08/04/2024

Ayachit & Associates Chartered Accountants



Head Office :

First Floor 'The City Heart' Plot No. 1
M.P. Nagar, Zone-I, Bhopal (M.P.)- 462 011.
Tele - Fax :- (0755) 4040001
Email - ayachitbhopal@gmail.com,
manoj@ayachit.net

Partners

CA Manoj Ayachit
(B.Com., L.L.B., F.C.A.)
CA Akhilesh Nema
(M. Com., F.C.A.)

CA Jyoti Chouhan
(M.Com., F.C.A., DISA)

CA Omprakash Gupta
(B. Com., F.C.A.)

CA Anchal Sahu
(B.Com., A.C.A.)

CA Roshni Gupta
(A.C.A.)

Before

The Hon'ble Bench
The Income Tax Appellate Tribunal
Indore Bench, Indore.

SUB- Condonation of Delay in filing of appeal in the case of M/s M/s Vaishali Developers & Builders

Hon'ble Sirs,

In connection to delay in filing the appeal in the case of Appellant "M/s Vaishali Developers & Builders", against the Appellate Order of Commissioner of Income Tax (Appeals), it is submitted that the delay occurred due to inadvertence of our office. The brief facts of the case are as under: -


The appeal of the appellant were dismissed by passing an order by Commissioner of Income Tax (Appeals) – 1, Bhopal, on 30.11.2016. Our office had prepared the appeal to be filed before the Hon'ble Tribunal and accordingly an amount of Rs. 10,000/- was deposited vide Challan on 25.01.2017. We had sent the appeal forms, to our partner (CA Akhilesh Nema) who is incharge of our branch office at Indore in the name of Ayachit & Associates, Chartered Accountants, to be filed in the Tribunal office. The person who filed the appeal had filed it by mistake at the office of DR as he did not know the correct procedure.

This fact had come to the knowledge when we filed a letter dated 07.08.2023 requesting the registrar office of the Hon'ble bench to fix up the appeal.

Thus we requests the bench to condone the delay, which was due to inadvertent filing of the appeal forms at the DR office.

It is humbly prayed before the bench to condone the delay in filing of the appeal before the Hon'ble bench, so that the appellant could defend his case.

Submitted By


CA Manoj Ayachit
Ayachit & Associates
Chartered Accountants
(Counsel for the appellant)

Place: - Bhopal

Dated: - 02.04.2023



3, Star Market, Main Road
Sehore (M.P.)
Pin-468 001
Mob.: 9826058221

Parakram Palace, 166
Jawahar Marg, Near Nursing
Bazar Chouraha, Indore (M.P.)
Pin-452 002
Mob.: 9826080582

Hanuman Market, Kunwar Sigh
Colony, Near Hanuman Mandir,
Chas. Bokaro (Jharkhand)
Pin-827 013
Mob.: 8252124517

C-51, New Jawahar Nagar,
behind Resonance (J2),
Kota (Rajasthan)
Pin-324 005
Mob.: 9599011344

3. Drawing our attention to these documents one by one, Ld. AR submitted that the impugned order was passed on 30.11.2016 and the time-limit of 60 days for filing appeal was available upto 29.01.2017. Accordingly, the assessee got appeal papers ready on 13.01.2017. Then, the assessee paid appeal fee of Rs. 10,000/- on 25.01.2017 as is evident from copy of challan re-produced above. And then the assessee arranged to file appeal through counsel M/s Ayachit & Associates, Chartered Accountants on 27.01.2017 but unfortunately the counsel's person filed papers to the office of DR instead of the office of ITAT as is evident from an acknowledgement endorsed by the seal of office of DR affixed on assessee's covering letter re-produced above. The assessee was, however, not aware of this mistake having occurred on the part of counsel. Subsequently, when the assessee enquired from Counsel as to the status of appeal, the Counsel in turn wrote letter dated 07.08.2023 to the Registry of ITAT requesting for fixation of appeal. In reply, the Registry of ITAT, vide letter dated 08.09.2023, informed that there was no such appeal. It is only thereafter that the Counsel re-verified documents and came to notice that the appeal had been wrongly presented to the office of DR. The Counsel has filed a letter dated 02.04.2024 (inadvertently the date of 02.04.2023 has been mentioned in the letter) to the office of ITAT on 03.04.2024 acknowledging all these facts and also admitting the mistake having occurred on their part, copy of letter is re-produced above. With these submissions, Ld. AR prayed that the assessee has taken all steps to file the present appeal in time through his counsel but

due to lapse on the part of counsel, the appeal got filed in the office of DR instead of the office of ITAT. Ld. AR submitted that the delay is solely attributable to counsel and there is no role of assessee nor there is any lethargy or negligence on the part of assessee. He submitted that the counsel's lapse constitutes a "sufficient cause" as held in *Concord of India Insurance Co. Ltd. Vs. Smt. Nirmla Devi (1979) 118 ITR 507 (SC)*, *Mahaveer Prasad Jain Vs. CIT (MP HC) 172 ITR 331* and *Vijay Vishin Meghani Vs. DCIT (2017) 251 Taxmann 270 (Bombay HC)*. Relying upon these decisions, Ld. AR prayed to condone the delay.

4. Per contra, Ld. DR for revenue strongly opposed assessee's prayer with following contentions:

- (i) It is submitted that there is a delay of as many as 2,425 days which is highly inordinate. The law mandates filing of appeal within a prescribed period only and even one day delay is objectionable. Ld. DR submitted that a small delay of few days or even few months can be condoned on sufficient cause being shown but the revenue is seriously against condonation of delay of several years-months-days as has happened in present case.
- (ii) It is submitted that the assessee is a firm and not an individual. The assessee has all staff at its command to monitor who can take care of statutory obligations.

(iii) Ld. DR submitted that it is not a lapse of the counsel alone, the assessee has also contributed in making delay which is discernible from a clinching fact that the assessee had pursued appeals of other assessment-years, namely AY 2007-08 to 2009-10 & 2011-12 before ITAT, Indore Bench and still not taken care of this appeal for AY 2012-13. Ld. DR relied upon a decision of this very Bench in ***C.I. Builders Private Limited Vs. ACIT, Bhopal ITA No. 247 & 248/Ind/2023 order dated 23.01.2024*** wherein a delay of 7 years & 104 days was not condoned by Bench.

5. We have considered rival contentions of both sides and perused the orders of lower-authorities as well as the material held on record to which our attention has been drawn. At first, we refer section 253(5) of the Income Tax Act, 1961 which empowers the ITAT to admit an appeal after expiry of prescribed time if there is a "sufficient cause" for not presenting appeal within prescribed time. Then, we are also aware of the landmark judgement of Hon'ble Supreme Court in **Collector, Land Acquisition Vs Mst. Katiji and others 1987 AIR 1353, 1987 2 SCC 387** stipulating following principles in the matter of condonation of delay and for that matter while looking into "sufficient cause":

".....The expression "sufficient cause" employed by the legislature is adequately elastic to enable the courts to apply the law in a meaningful manner which subserves the ends of justice, that being the life-purpose for the existence of the institution of Courts. It is common knowledge that this Court has been making a justifiably liberal approach in matters instituted in this Court. But the message does not appear to have percolated down to all the

other Courts in the hierarchy. And such a liberal approach is adopted on principle as it is realized that:-

- 1. Ordinarily a litigant does not stand to benefit by lodging an appeal late.*
- 2. Refusing to condone delay can result in a meritorious matter being thrown out at the very threshold and cause of justice being defeated. As against this when delay is condoned the highest that can happen is that a cause would be decided on merits after hearing the parties.*
- 3. "Every day's delay must be explained" does not mean that a pedantic approach should be made. Why not every hour's delay, every second's delay? The doctrine must be applied in a rational common sense pragmatic manner.*
- 4. When substantial justice and technical considerations are pitted against each other, cause of substantial justice deserves to be preferred for the other side cannot claim to have vested right in injustice being done because of a non-deliberate delay.*
- 5. There is no presumption that delay is occasioned deliberately, or on account of culpable negligence, or on account of mala fides. A litigant does not stand to benefit by resorting to delay. In fact, he runs a serious risk.*
- 6. It must be grasped that judiciary is respected not on account of its power to legalize injustice on technical grounds but because it is capable of removing injustice and is expected to do so."*

6. Now coming to the facts of present case, there are certain vital aspects namely (i) the impugned order was passed on 30.11.2016 and the assessee was having time upto 29.01.2017 for filing appeal, (ii) the assessee has paid appeal-fee of Rs. 10,000/- to Govt. A/c on 25.01.2017 and (iii) the counsel of assessee has also filed appeal to the office of DR on 27.01.2017. These facts cannot be disputed or controverted by Ld. DR or by anyone. Then, the letter of assessee's counsel is on record admitting fault on their part in filing appeal to the office of DR instead of the office of ITAT. From the evidences available on record which remain uncontroverted, it is clear that the default is committed by assessee's counsel and not by assessee. On perusal of decisions quoted by Ld. AR, we find that there is a judicial view holding that

the counsel's mistake constitutes a "sufficient cause". Therefore, having regard to the provision of section 253(5) of the Income-tax Act, 1961 and the guiding principles laid down by Hon'ble apex court in **Collector, Land Acquisition Vs Mst. Katiji (supra)**, we find that it's a proper case for condoning the delay.

7. The decision of this Bench in **C.I. Builders Private Limited (supra)** relied by Ld. DR was having different set of facts and easily distinguishable. In that case, the Bench found that the assessee had also contributed in the process of delay alongwith the counsel. Further, the Bench also found that the assessee was having grossly negligent attitude. The relevant paras of the order of ITAT are extracted below for a ready reference:

"5. We have considered rival contentions of both sides and perused the orders of lower-authorities as well as the material held on record to which our attention has been drawn. We are aware of section 253(5) of the Act which empowers the ITAT to admit an appeal after expiry of prescribed time, if there is a "sufficient cause" for not presenting appeal within prescribed time. We are also conscious of the landmark judgement of Hon'ble Supreme Court in Collector, Land Acquisition Vs Mst. Katiji and others 1987 AIR 1353, 1987 2 SCC 387 holding in favour of condonation of delay in appropriate situations. But it is also true that the condonation request has to be dealt with great caution and care and it should not result in giving concession to an erring assessee. In the present case, though the assessee is claiming that the delay in filing has occurred solely due to lapse of counsel but the fact is that the assessee has also contributed to a large extent in the process of delay. As can be seen from Ld. DR's arguments that the assessee has filed appeals of other two years i.e. AY 2011-12 and 2013-14 on 07.09.2022 and even at that stage, had not taken care to enquire and see the status of present appeals. This clearly shows lethargic attitude of assessee....."

6. *The grossly negligent attitude of assessee is further discernible from one more fact. As can be seen from first pages of impugned orders re-produced earlier in Para No. 4(iv) of this order, the assessee received impugned orders on 20.01.2016 and 13.02.2017. Thus, when the assessee received later order on 13.02.2017, wasn't it a duty of assessee to enquire from his counsel about filing status of appeal against former order received on 20.01.2016? Had the assessee exercised any care at that stage itself, he would have not only rushed to file appeal against impugned order dated 20.01.2016 with a smaller delay but also could ensure timely filing of appeal against order dated 13.02.2017. However, the assessee did not exercise any such care even at stage and only continued with its negligent or lethargic attitude. Therefore, the assessee is also a contributor in causing delay in filing."*

8. In present case, it is true that the assessee had pursued appeals of other assessment-years, namely AY 2007-08 to 2009-10 & 2011-12 before ITAT, Indore Bench but if we carefully look into the chronology of dates, we would find that the assessee's appeals for AY 2007-08 to 2009-10 (ITA No. 497/Ind/2012, 18/Ind/2013 & 19/Ind/2013) were decided by ITAT through an order dated 25.11.2014 and appeal for AY 2011-12 (ITA No. 77/Ind/2016) was decided through order dated 12.01.2017. Thus, the matters for earlier years had already closed on 25.11.2014/12.01.2017 which was prior to the filing of present appeal on 27.01.2017 by assessee's counsel in DR's office. Thus, it cannot be said that the assessee was pursuing appeals of earlier years at the time of filing present appeal. That apart, the facts in ***C.I. Builders Private Limited Vs. ACIT*** clearly demonstrated negligent attitude of assessee whereas in present case, the assessee has taken positive steps of complying statutory provisions by paying appeal fee and even by filing appeal well in time before expiry of

statutorily available period upto 29.01.2017 through the counsel. Therefore, the reliance by revenue on ***C.I. Builders Private Limited Vs. ACIT*** is misplaced.

9. The above discussion brings us to conclude that the facts of present case show a “sufficient cause” of delay. Therefore, we condone the delay, admit this appeal and proceed to adjudicate on merit.

10. So far as merit of case is concerned, Ld. AR submitted that while passing impugned order, the CIT(A) has dismissed assessee's first-appeal for non-prosecution. Ld. AR went on submitting that the assessee's appeal of earlier AY 2011-12 having identical issues was decided by ITAT vide order dated 12.01.2017 wherein the matter was remanded back to the file of CIT(A) with a direction to decide first-appeal afresh after taking into consideration all relevant facts and evidences. For AY 2012-13 under consideration also, identical disallowances/additions have been made by AO on the same basis as in AY 2011-12 and the CIT(A) has merely upheld AO's action. Therefore, Ld. AR prayed, the present case should also be remanded back to CIT(A) with similar direction. Taking into account these submissions and in the interest of justice and fair play, we deem it fit that the present appeal for AY 2012-13 should also be restored to the file of CIT(A) for decision afresh after considering all relevant facts and evidences of assessee. Accordingly, this appeal is set aside to the file of CIT(A) for fresh adjudication.

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

Order pronounced in open court on 30.04.2024.

Sd/-
(VIJAY PAL RAO)
JUDICIAL MEMBER

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

Indore

दिनांक /Dated : 30.04.2024

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