

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.428/Ind/2023 (Assessment Year: 2015-16)

ITA No.427/Ind/2023 (Assessment Year: 2016-17)

Laxmi Engineering Industries Private Limited, 72-A, Sector-I, Industrial Estate S.O. (Bhopal) Huzur, Bhopal (Appellant/Assessee)	<u>बनाम/</u> <u>Vs.</u>	ITO-2(4)/DCIT-2(1), Bhopal (Respondent/Revenue)
PAN: AABCL3443L		
Assessee by	Shri N.D. Patwa, AR	
Revenue by	Ms. Ila Parmar, CIT DR	
Date of Hearing	23.04.2024	
Date of Pronouncement	24.04.2024	

आदेश / O R D E R

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

Feeling aggrieved by appeal-orders dated 21.07.2023 & 29.08.2023 passed by learned Commissioner of Income-Tax (Appeals), NFAC, Delhi ["CIT(A)"] which in turn arise out of respective assessment-orders dated 29.12.2017 & 24.12.2018 passed by learned ITO-2(4), Bhopal and DCIT/ACIT, 2(1), Bhopal ["AO"] u/s 143(3) of Income-tax Act, 1961 ["the

Act"] for Assessment-Years ["AY"] 2015-16 & 2016-17, the assessee has filed these 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."*. In the present case, Ld. CIT(A) has dismissed assessee's first-appeals while upholding additions made by AO, although due to non-prosecution by assessee on the dates of hearing but still without complying with the mandate of section 250(6) adequately. Ld. AR for assessee also submits that the assessee-company's appeals before CIT(A) could not be prosecuted due to gross dispute amongst directors but the additions made by AO are huge and deserve to be adjudicated aptly in accordance with the law. Therefore, Ld. AR prays to remand these matters to CIT(A) for an apt adjudication.

3. Ld. DR does not have any objection to the prayer of Ld. AR but makes a request to direct the assessee to represent its cases before CIT(A) and do not seek unnecessary adjournments.

4. Considering aforesaid submissions of parties 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 its cases before CIT(A) for a proper adjudication. Accordingly, we remand these matters 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.

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

Order pronounced in open court on 24.04.2024

Sd/-
(VIJAY PAL RAO)
JUDICIAL MEMBER

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

Indore

दिनांक /Dated : 24.04.2024

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