

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. 30/Ind/2024
Assessment Year : 2015-16

Shri Ajay Chaturvedi, 404, Premium Tower, 1, Shalimar Township, A.B. Road, Near Vijaynagar, Indore.	बनाम/ Vs.	Assessment Unit, Income Tax Department, BPL-C-(61)(1)
(Assessee/Appellant)		(Revenue/Respondent)
PAN: AHKPC0712A		
Assessee by	Shri S.S. Deshpande, CA & AR	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	08.05.2024	
Date of Pronouncement	09.05.2024	

आदेश / O R D E R

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

Feeling aggrieved by appeal-order dated 29.11.2023 passed by learned Commissioner of Income-Tax (Appeals), NFAC, Delhi ["CIT(A)"], which in turn arises out of assessment-order dated 09.03.2023 passed by Assessment Unit of Income tax Department ["AO"] u/s 147 read with section 144 of Income-tax Act, 1961, the assessee has filed this appeal.

2. The background facts leading to present appeal are such that the AO, on receipt of information by Income-tax Department regarding certain

financial transactions done by assessee and also on finding that the assessee had not filed return of income of AY 2015-16, undertook case u/s 147 by issuing notice dated 31.03.2022 u/s 148. Thereafter, the AO issued various notices u/s 142(1)/144. But majority of the notices remained un-complied with by assessee. Ultimately, the AO passed assessment-order u/s 147 read with section 144 determining total income at Rs. 74,15,539/-. Aggrieved, the assessee carried matter in first-appeal whereupon the CIT(A) fixed certain hearings which again remained un-complied with by assessee. Therefore, the CIT(A) dismissed assessee's first-appeal for non-prosecution. Now, the assessee has come in next appeal before us assailing the orders of lower-authorities.

3. Ld. AR for assessee submitted that the assessee could not respond to the notices issued by AO and CIT(A) because he had been suffering from a serious disease of liver. The copies of various medical prescriptions and reports of Nanavati Hospital, Mumbai, are filed at page nos. 21-31 of the paper-book. Therefore, in the interest of justice, an opportunity should be given to the assessee to make representation before AO. Ld. AR submitted that despite his health issue, the assessee would extend full co-operation to AO and submit the details/documents as required. Accordingly, Ld. AR prays for remanding this matter to AO. Ld. DR for Revenue fairly agreed to the request made by Ld. AR.

4. In view of the consensus of both sides and considering the difficult circumstances of assessee, we are persuaded to accept that an opportunity

must be given to assessee in the interest of justice. This would also enable the AO to assess income properly in accordance with the provisions of law after due consideration of assessee's representation. Therefore, we are restoring this matter to the file of AO for assessment afresh after hearing assessee and after considering assessee's submission. The assessee is also directed to make adequate representation before AO and extend full co-operation. Ordered accordingly.

5. Resultantly, this appeal is allowed for statistical purposes.

Order pronounced in open court on 09.05.2024

Sd/-
(VIJAY PAL RAO)
JUDICIAL MEMBER

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

Indore

दिनांक /Dated : 09.05.2024

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