

**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.52/Ind/2024**  
**Assessment Year : 2017-18**

Active Education and Welfare Society, E-452, BDA Colony, Near Regalia Heights, Ekta Park, Koh-e-fiza, Bhopal	<b><u>बनाम/</u></b> Vs.	Income-tax Officer, 1(1), Bhopal
(Assessee/Appellant)		(Revenue/Respondent)
<b>PAN: AALCA2887R</b>		
Assessee by	Shri Arpit Gaur, AR	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	27.05.2024	
Date of Pronouncement	28.05.2024	

**आदेश / O R D E R**

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

Feeling aggrieved by appeal-order dated 22.11.2023 passed by learned Commissioner of Income-Tax (Appeals)-NFAC, Delhi ["CIT(A)"] which in turn arises out of assessment-order dated 23.09.2019 passed by learned ITO-1(1), Bhopal ["AO"] u/s 144 of Income-tax Act, 1961 ["the Act"] for Assessment-Year ["AY"] 2017-18, the assessee has filed this appeal.

2. Ld. AR for assessee submitted that the CIT(A) has passed impugned order as ex-parte qua the assessee on the footing that the assessee has not responded to any of the notices issues by him. However, this is contrary to the fact since the assessee has complied with all notice issued by CIT(A) and made submissions. Ld. AR has filed a chart showing the details of notices issued by CIT(A) and submissions made by assessee with supporting evidences, as under:

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**ANNEXURE: A-1**

**ACTIVE EDUCATION AND WELFARE SOCIETY, BHOPAL**  
**A.Y. 2017-18**

**Statement showing details of Notices issued by the Ld. CIT(A) and responses**  
**made thereto by the Appellant Society during the course of first appellate proceedings**

S.No.	Date of Notice issued u/s. 250	Due date of compliance as per Notice u/s. 250	Actual date of compliance by the Appellant	Acknowledgement No.	Enclosure evidencing submission before Ld. CIT(A)
1	26-02-2021	15-03-2021	25-03-2021 30-06-2021	--Not Available--	A-2
2	08-06-2022	17-06-2022	09-06-2022	659528761090622	A-3
3	23-08-2022	07-09-2022	29-08-2022	--Not Available--	A-4
4	20-10-2022	27-10-2022	20-10-2022	738451361201022	A-5
5	21-04-2023	08-05-2023	02-05-2023	132111841020523	A-6
6	09-08-2023	24-08-2023	23-08-2023	201313881230823	A-7



Therefore, Ld. AR submitted, the impugned order of CIT(A) deserved to be set aside and matter be remanded back to lower-level for a fresh adjudication after considering assessee's submissions. Ld. DR for revenue, however, submitted that the original order of assessment passed by AO is also ex-parte, therefore it would be better to remand this case to AO with a direction to assessee to represent his case before AO and do not seek unnecessary adjournments. Ld. AR agreed to the proposal of Ld. DR.

3. In view of above 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 his case before AO for a proper adjudication. Accordingly, we remand this matter back to the file of AO for a fresh adjudication after giving opportunity of hearing to assessee. The assessee is also directed to ensure participation in the hearings fixed by AO and do not seek unnecessary adjournments.

**4. Resultantly, this appeal is allowed for statistical purpose.**

Order pronounced in open court on 28.05.2024.

Sd/-  
(VIJAY PAL RAO)  
JUDICIAL MEMBER

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

**Indore**

दिनांक /Dated : 28.05.2024.

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