

**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. 455/Ind/2023**  
**Assessment Year:2011-12**

S.N.Commodities, 27, Ganesh Bhawan, Jawahar Marg, Indore (Assessee/Appellant)	<b><u>बनाम/</u></b> <b><u>Vs.</u></b>	Income-tax Officer, 4(1), Indore (Revenue/Respondent)
<b>PAN: ABSFS9264M</b>		
Assessee by	Shri Ashish Goyal, AR	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	20.05.2024	
Date of Pronouncement	28.05.2024	

**आदेश / O R D E R**

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

Feeling aggrieved by appeal-order dated 23.10.2023 passed by learned Commissioner of Income-Tax (Appeals)-NFAC, Delhi ["CIT(A)"] which in turn arises out of assessment-order dated 27.12.2018 passed by learned ITO-4(1), Indore ["AO"] u/s 147 r.s.w 143(3) of Income-tax Act, 1961 ["the Act"] for Assessment-Year ["AY"] 2011-12, the assessee has filed this appeal.

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, the Ld. CIT(A) has dismissed the assessee's appeal, although due to non-prosecution by assessee on the dates of hearing, but still without complying with the mandate of section 250(6). Therefore, the impugned first appeal-order passed by Ld. CIT(A) deserves to be set aside and the matter is fit for remand to him for a proper adjudication. Ld. AR for assessee prays to remand this matter to CIT(A) for an apt adjudication in terms of section 250(6). Ld. DR would not have any objection to the prayer of Ld. AR but makes a request to direct the assessee to represent his case before CIT(A) and do not seek unnecessary adjournments. In view of this 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 CIT(A) for a proper adjudication. Accordingly, we remand this matter back to the file of CIT(A) for a fresh adjudication in terms of section 250(6) after giving opportunity of hearing to assessee. The assessee is also directed to ensure participation in the hearings fixed by Ld. CIT(A) and do not seek unnecessary adjournments.

3. 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