

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.124/Ind/2024
Assessment Year:2017-18

Gani Bhai Jatpur Solsinda Dharampuri, Sanver Indore	<u>बनल्ल/</u> Vs.	ITO 1(1) Indore
(Assessee/Appellant)		(Revenue/Respondent)
PAN: BODPB0013C		
Assessee by	Shri Kunal Agrawal, AR	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	20.06.2024	
Date of Pronouncement	26.06.2024	

आदेश / O R D E R

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

Feeling aggrieved by appeal-order dated 15.12.2023 passed by learned Commissioner of Income-Tax (Appeals)-NFAC, Delhi ["CIT(A)"] which in turn arises out of assessment-order dated 27.09.2019 passed by learned ITO-1(1), Indore ["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 assessee is an agriculturist and not aware to make compliances of income-tax. However, during first-appeal, the assessee filed adjournment requests to the CIT(A), which are

noted in the order of CIT(A) on Page No. 3, so as to make necessary arrangement for compliances yet despite all efforts the assessee ultimately missed to file the details which has led the CIT(A) to pass ex-parte order dismissing assessee's first-appeal. Therefore, in order to grant justice to assessee, who is an agriculturist and saddled with a high burden of liability, this matter should be remanded back to the lower-authorities for adjudication afresh after hearing assessee.

3. Ld. DR for revenue makes a proposal that the assessment-order is also an ex-parte order u/s 144 due to non-representation by assessee. Therefore, it would be better to restore this case to the file of AO instead of CIT(A) for a proper disposal. Ld. AR agrees to the submission of Ld. DR.

4. In view of consensus by both sides 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 to AO for adjudication afresh after giving opportunity of hearing to the assessee. Needless to mention that the AO has pass order uninfluenced by his earlier order. The assessee is also directed to ensure participation in the hearings as may be fixed by AO and do not seek unnecessary adjournments failing which the AO shall be at liberty to pass appropriate order in accordance with law.

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

Order pronounced in open court on 26/06/2024

Sd/-

(VIJAY PAL RAO)
JUDICIAL MEMBER

Sd/-

(B.M. BIYANI)
ACCOUNTANT MEMBER

Indore

दिनांक /Dated : 26/06/2024

Patel/Sr. PS

Copies to: (1) The appellant
(2) The respondent
(3) CIT
(4) CIT(A)
(5) Departmental Representative
(6) Guard File

By order
Sr. Private Secretary
Income Tax Appellate Tribunal
Indore Bench, Indore