

**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.65/Ind/2024**  
**Assessment Year : 2013-14**

Alpine Infracon Private Limited, G-110, Yashwant Plaza, Opp. Railway Station, Indore.	<b><u>बनाम/</u></b> Vs.	A.O., NFAC, Delhi
(Assessee/Appellant)		(Revenue/Respondent)
<b>PAN: AAHCA4782F</b>		
Assessee by	Shri Harsh Vijaywargiya, CA	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	03.07.2024	
Date of Pronouncement	09.07.2024	

**आदेश / O R D E R**

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

Feeling aggrieved by appeal-order dated 21.11.2023 passed by learned Commissioner of Income-Tax (Appeals)-NFAC, Delhi ["CIT(A)"] which in turn arises out of assessment-order dated 24.03.2022 passed by learned NFAC, Delhi ["AO"] u/s 147 r.w.s. 144 & 144B of Income-tax Act, 1961 ["the Act"] for Assessment-Year ["AY"] 2013-14, the assessee has filed this appeal.

2. Heard the learned Representatives of both sides and case records perused.

3. It emerged during hearing that the CIT(A) has passed ex-parte order due to non-prosecution of first-appeal by assessee on the dates of hearing and confirmed the AO's assessment. But in doing so, the CIT(A) has merely confirmed the AO's order without making adjudication in conformity with the mandate of Section 250(6) of the Act which 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.*". That apart, the AO has also passed ex-parte assessment-order for non-representation by assessee. Ld. AR for assessee submitted that initially the assessment of assessee was under physical mechanism and the assessee received manual notice dated 31.03.2021 u/s 148 and complied such notice by filing return of income on 24.04.2021. But thereafter, the assessee's case was shifted to faceless regime and the notices sent by both of the lower-authorities, namely the AO and CIT(A), never reached to assessee or assessee's email. Therefore, the assessee could not make representation before the lower-authorities. Ld. AR, however, agreed that if an opportunity is given, the assessee is ready to file desired details/ documents to lower-authorities. Therefore, this case should be remanded back to lower stage. Ld. DR made a proposal that since both of the orders passed by lower-authorities are ex-parte, it would be much better to remit this case to the file of AO for an effective adjudication with a direction to the

assessee to represent his case before AO and do not seek unnecessary adjournments.

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 back to the file of AO for a proper adjudication on merit after giving opportunity of hearing to the assessee uninfluenced by his earlier order in any manner. 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 09.07.2024.

Sd/-  
(VIJAY PAL RAO)  
JUDICIAL MEMBER

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

**Indore**

दिनांक /Dated : 09.07.2024

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

