

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. 217/Ind/2024
Assessment Year : 2012-13

Shri Ranveer Singh Chhabra, 9-10, Adarsh Nagar, Palsikar Colony, GPO, Indore. (Assessee/Appellant)	<u>बनाम/</u> Vs.	Income-tax Officer, 2(4), Indore. (Revenue/Respondent)
PAN: AENPC3827J		
Assessee by	Ms.Ruchira Singhal, AR	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	30.07.2024	
Date of Pronouncement	30.07.2024	

आदेश / O R D E R

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

Feeling aggrieved by appeal-order dated 17.01.2024 passed by learned Commissioner of Income-Tax (Appeals)-NFAC, Delhi ["CIT(A)"] which in turn arises out of assessment-order dated 31.12.2019 passed by learned ITO-2(4), Indore ["AO"] u/s 147 r.w.s. 143(3) of Income-tax Act, 1961 ["the Act"] for Assessment-Year ["AY"] 2012-13, the assessee has filed this appeal.

2. Ld. AR for assessee submitted that the CIT(A) has passed impugned order ex-parte qua assessee for non-prosecution and rejected all grounds of assessee summarily without proper adjudication. She further submitted that as per para 4.1 of impugned order, the CIT(A) fixed three hearings out of which first two hearings on 11.03.2020 and 21.01.2021 were during Covid period. The third and last hearing was fixed vide notice dated 27.10.2023 on 06.11.2023 for which the assessee sought adjournment vide application dated 06.11.2023 vide acknowledgement no. 504070021061123, but the CIT(A) has, due to oversight, mentioned non-compliance. Ld. AR also placed on record a copy of adjournment application filed by assessee to CIT(A). In these circumstances, Ld. AR prayed to remand present matter to CIT(A) for adjudication afresh after hearing assessee. Ld. DR for revenue agrees with the submissions and prayer of Ld. AR.

3. In view of above facts and consensus by both sides, we are remanding this matter back to the file of CIT(A) 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 CIT(A) and do not seek unnecessary adjournments failing which the CIT(A) shall be at liberty to pass appropriate order in accordance with law.

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

Order pronounced in open court immediately after conclusion of hearing
and subsequently reduced in writing on the very same day.

Sd/-
(VIJAY PAL RAO)
JUDICIAL MEMBER

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

Indore

दिनांक /Dated : 30.07.2024
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