

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

Smt.Sandhya Shrimali, 28, Rameshwar Road, Jawahar Ganj, Khandwa	<u>बनाम/</u> Vs.	Dy. CIT, 4(1), Indore.
(Assessee/Appellant)		(Revenue/Respondent)
PAN: AXUPS9656D		
Assessee by	Shri S.N.Agrawal, CA	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	06.08.2024	
Date of Pronouncement	07.08.2024	

आदेश / O R D E R

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

Feeling aggrieved by appeal-order dated 07.12.2023 passed by learned Commissioner of Income-Tax (Appeals)-NFAC, Delhi ["CIT(A)"] which in turn arises out of assessment-order dated 29.11.2019 passed by learned DCIT/ACIT, Khandwa ["AO"] u/s 143(3) of Income-tax Act, 1961 ["the Act"] for Assessment-Year ["AY"] 2017-18, the assessee has filed this appeal.

2. Ld. AR for assessee drew our attention to the impugned order and submitted that the CIT(A) has passed the same ex-parte qua assessee on the

footing that there was non-representation by assessee in response to the notices dated 01.01.2021, 23.08.2022, 19.10.2022 and 21.11.2023 whereas the factual position is such that the assessee sought adjournments from CIT(A) via requests dated 03.11.2023 and 02.12.2023 filed online on designated webportal of department because the assessee needed more time to collect documents and make representation. Ld. AR further submitted that the assessee is still ready and willing to make representation before CIT(A) if an opportunity is given and prays that the present matter should be remanded to the file of CIT(A) for a proper adjudication of the grounds/ issues raised by assessee in first-appeal. Ld. DR for revenue agrees with 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.

3. 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 CIT(A) for a proper adjudication. Accordingly, we remand 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 on 07.08.2024.

Sd/-
(VIJAY PAL RAO)
JUDICIAL MEMBER

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

Indore

दिनांक /Dated : 07.08.2024
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