

**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. 101/Ind/2024**  
**Assessment Year:2012-13**

Shri Jagdeesh Singh, HIG 317, Housing Board Colony, Laharpur, Bagmugalia, Bhopal	<b><u>बनाम/</u></b> <b>Vs.</b>	Income Tax Officer 5(4), Bhopal
(Assessee/Appellant)		(Revenue/Respondent)
<b>PAN: CSYPS3110H</b>		
Assessee by	Shri S.S. Deshpande, AR	
Revenue by	Shri Ram Kumar Yadav, CIT-DR	
Date of Hearing	07.08.2024	
Date of Pronouncement	08.08.2024	

**आदेश / ORDER**

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

Feeling aggrieved by appeal-order dated 22.12.2023 passed by learned Commissioner of Income-Tax (Appeals)-NFAC, Delhi ["CIT(A)"] which in turn arises out of assessment-order dated 19.12.2019 passed by learned ITO-5(4), Bhopal ["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), while conducting first-appeal, has sent notices of hearing to e-mail address: [jd.brothers@rediffmail.com](mailto:jd.brothers@rediffmail.com) although the assessee mentioned email address: [jagdeeshthakur.jt@gmail.com](mailto:jagdeeshthakur.jt@gmail.com) in the space provided in Form No. 35. Therefore, due to non-service of notices at the email address specified by assessee, the assessee could not receive notices and attend hearings fixed by CIT(A) which has led to the passing of *ex-parte* order by CIT(A). Ld. AR has placed before us the copies of notices downloaded from income-tax portal to show that the CIT(A) in fact sent notices to email id: [jd.brothers@rediffmail.com](mailto:jd.brothers@rediffmail.com). The assessee has also filed an affidavit dated 02.08.2024 making averment that he is not in the habit of visiting income-tax portal and therefore the notices could not come to his knowledge. Having submitted thus, Ld. AR also pointed out that the addition(s) has been made in assessee's hands on the basis of material found in a search u/s 132 conducted upon other party but the corresponding addition(s) has already been deleted by ITAT in other parties. Ld. DR for revenue proposed that it would be better to remand this matter to AO because of involvement of search as well as adjudication by ITAT in other parties. Ld. AR agreed to the proposal of Ld. DR.

3. In view of consensus by both sides, we remand this matter back to the file of AO for a fresh adjudication on merit after giving opportunity of hearing to the assessee. The assessee is also directed to ensure participation in the hearings as may be fixed by AO. Ordered accordingly.

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

Order pronounced in open court on 08.08.2024
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Sd/-

Sd/-

(VIJAY PAL RAO)  
JUDICIAL MEMBER

(B.M. BIYANI)  
ACCOUNTANT MEMBER

**Indore**

दिनांक /Dated : 08.08.2024

Dev/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