

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

Pratigya Madhav, 01, Barkheda Nathu Mughalia Chap, Bhopal	<u>बनाम/</u> Vs.	Income-tax Officer, 1(1), Bhopal
(Assessee/Appellant)		(Revenue/Respondent)
PAN: CZSPM5910L		
Assessee by	Shri S.S.Deshpande, CA	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	08.08.2024	
Date of Pronouncement	09.08.2024	

आदेश / O R D E R

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

Feeling aggrieved by appeal-order dated 11.12.2023 passed by learned Commissioner of Income-Tax (Appeals)-NFAC, Delhi ["CIT(A)"] which in turn arises out of assessment-order dated 14.12.2019 passed by learned ITO, 1(1), Bhopal ["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 CIT(A) has passed impugned order ex-parte whereby the assessee's first-appeal has been dismissed for

non-prosecution and the additions made by AO have been upheld. Ld. AR next carried us to Para 5.1 of impugned order according to which the CIT(A) issued three notices of hearings dated 11.01.2021, 08.11.2023 and 01.12.2023. The CIT(A) has noted that the assessee filed adjournment-application in response to first notice but did not make any response to later notices. Ld. AR, however, submitted a copy of the acknowledgement No. 544385931071223 downloaded from e-portal of Income-tax Department to show that the assessee filed adjournment-application on 07.12.2023 before 08.12.2023 i.e. the date of hearing fixed by last notice dated 01.12.2023 issued by CIT(A). He submitted that it seems that due to oversight, the CIT(A) could not take note of assessee's application and passed ex-parte order. Ld. AR went further to submit that the AO's order is also ex-parte u/s 144, therefore it would be more appropriate to re-store this matter at the level of AO for a proper adjudication. Ld. AR submitted that the assessee is ready and willing to make representation before AO. Ld. DR for revenue agrees with the prayer of Ld. AR but makes a request to direct the assessee to represent his case before AO and do not seek unnecessary adjournments.

3. In view of above and also having regard to the principle of natural justice and fair play, we re-store this matter to the file of AO at the risk and responsibility of assessee. We direct the AO to make a proper adjudication on merit after giving necessary opportunity to 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.

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

Order pronounced in open court on 09.08.2024.

Sd/-
(VIJAY PAL RAO)
JUDICIAL MEMBER

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

Indore

दिनांक /Dated : 09.08.2024

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