

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.336/Ind/2024**  
**(Assessment Year: 2013-14)**

Sagar Construction 201, Morya Arcade ½, Old Palasia Indore	Vs.	ITO 3(2) Indore
(Appellant / Assessee)		(Respondent/ Revenue)
<b>PAN: ABGFS8473C</b>		
Assessee by	None	
Revenue by	Shri Ram Kumar, Yadav, CIT- DR	
Date of Hearing	20.08.2024	
Date of Pronouncement	22.08.2024	

**O R D E R**

**Per Vijay Pal Rao, JM :**

This appeal by assessee is directed against the order dated 15.02.2024 of the Commissioner of Income Tax (Appeal) National Faceless Appeal Centre (NFAC) Delhi, for A.Y.2013-14.

2. None has appeared on behalf of the assessee when this appeal was called for hearing. The notice send through RPAD has been received back with the postal remark as incomplete address. However, the notice send through e-mail to the e-mail ID given in

form no.36 has been duly delivered therefore, the bench proposes to hear and disposed of this appeal ex-parte.

3. We have gone through the impugned order of the CIT(A) and found that the CIT(A) has dismissed the appeal in limine for non-prosecution by a non-speaking impugned order. Thus, the bench found that the impugned order of the CIT(A) is not in accordance with provisions of section 250(6) of the Act which mandates the first appellate authority to pass a speaking order by giving reasons for adjudication of the issues involved in the appeal. However, the CIT(A) has dismissed the appeal summarily as under:

*“DECISION*

*During the course of appeal, the appellant has preferred not to respond to any of the notices dated 03.09.2018, 05.10.2018, 22.01.2019, 12.03.2020, 17.12.2020, 15.12.2022 and 06.07.2023 for compliance on or before 11.09.2018, 11.10.2018, 30.01.2019, 17.03.2020, 25.12.2020, 30.12.2022, 21.07.2023 respectively.*

*I am hence of the opinion that sufficient opportunity has been granted to the appellant, who has chosen to ignore the notices.*

*I have hence no hesitation in dismissing the appeal”*

Thus, it clear that the appeal of the assessee was dismissed for non-prosecution therefore, the impugned order is liable to be set aside.

4. Ld. DR has raised no objection if the matter is remanded to the record of the CIT(A) for fresh adjudication on merits.

5. Accordingly in the facts and circumstances of the case the impugned order of the CIT(A) is set aside and the matter is remanded to the record of the CIT(A) for fresh adjudication on merits after giving one more opportunity of hearing to the assessee. The notice of hearing shall be issued by CIT(A) to the e-mail ID given in form 35.

6. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 22 .08.2024.

**Sd/-**  
**(B.M. BIYANI)**  
Accountant Member

**Sd/-**  
**(VIJAY PAL RAO)**  
Judicial Member

**Indore, 22 .08.2024**  
**Patel/Sr. PS**

*Copies to:* (1) *The appellant*  
(2) *The respondent*  
(3) *CIT*  
(4) *CIT(A)*  
(5) *Departmental Representative*  
(6) *Guard File*

*By order*

*Sr. Private Secretary*  
*Income Tax Appellate Tribunal*  
*Indore Bench, Indore*