

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

Noble Green Agritech Private Limited, 84, Swastik Nagar, Near Mahu Naka, Indore.	<b><u>बनाम/</u></b> <b><u>Vs.</u></b>	ACIT, 3(1), Indore.
(Assessee/Appellant)		(Revenue/Respondent)
<b>PAN: AAECA5201G</b>		
Assessee by	Shri Ajay Tulsiyan, CA and Ms. Ruchira Singhal, AR	
Revenue by	Shri K.Bala Murli Krishna, Sr. DR	
Date of Hearing	21.08.2024	
Date of Pronouncement	29.08.2024	

**आदेश / O R D E R**

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

Feeling aggrieved by appeal-order dated 21.02.2024 passed by learned Commissioner of Income-Tax (Appeals)-NFAC, Delhi ["CIT(A)"] which in turn arises out of assessment-order dated 17.03.2015 passed by learned ACIT-3(1), Indore ["AO"] u/s 143(3) of Income-tax Act, 1961 ["the Act"] for Assessment-Year ["AY"] 2012-13, the assessee has filed this appeal.

2. Section 250(6) of the Income-tax Act, 1961 provides "*The order of the Commissioner (Appeals) disposing of the appeal shall be in writing and shall state the points for determination, the decision thereon and the reason for the decision.*". We observe that in the present case, the Ld. CIT(A) has dismissed assessee's appeal in limine although due to non-prosecution by assessee to the notices of hearing but still without complying with the mandate of section 250(6). Further, Ld. AR for assessee submitted that the appeal was originally filed first-appeal under manual system and there was no column in Form No. 35 to specify e-mail id for service of notices by CIT(A). Therefore, the e-mail id as available in departmental database in profile of assessee was auto-populated and notices were sent by CIT(A) to such email id. That email id in departmental database belonged to assessee's previous counsel who did not inform assessee about fixation of hearings, that is why the assessee could not make compliances before CIT(A). Ld. AR submits that the assessee is ready and willing to make representation before CIT(A) if an opportunity is given and hence prays that the present matter should be remanded to CIT(A) for an apt adjudication in terms of section 250(6). Ld. DR for revenue agrees with the prayer of Ld. AR but makes a request to direct the assessee to represent its 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. 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 29.08.2024

Sd/-  
(VIJAY PAL RAO)  
JUDICIAL MEMBER

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

**Indore**

दिनांक /Dated : 29.08.2024  
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