

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. 349/Ind/2024
Assessment Year: 2013-14

Kohinoor Educational Service Private Limited, 63, Ashok Vihar, Ashoka Garden, Nagar Nigam Colony, Bhopal (Assessee/Appellant)	<u>बनाम/</u> Vs.	Income-tax Officer, 2(3), Bhopal (Revenue/Respondent)
PAN: AACCK4143P		
Assessee by	Shri S.S. Deshpande, 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 07.03.2024 passed by learned Commissioner of Income-Tax (Appeals)-NFAC, Delhi ["CIT(A)"] which in turn arises out of assessment-order dated 04.12.2018 passed by learned ITO-2(3), Bhopal ["AO"] u/s 147 r.w.s. 143(3)/254 of Income-tax Act, 1961 ["the Act"] for Assessment-Year ["AY"] 2013-14, 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 present case, the Ld. CIT(A) has dismissed assessee's appeal although due to non-prosecution by assessee on the dates of hearing but still without complying with the mandate of section 250(6). Further, Ld. AR for assessee drew us to an affidavit of assessee-company's director Shri Ashok Singh filed at Page 1-2 of Paper-Book wherein, vide Para 3, it is averred that the e-mail address given in Form No. 35 filed to CIT(A) was mpa.returns@gmail.com which belonged to assessee's earlier counsel Shri Manoj Pahwa, Chartered Accountant but the counsel did not inform fixation of hearings of first-appeal to assessee, therefore the assessee could not represent its case 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