

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.251/Ind/2024  
(Assessment Year: 2012-2013)

Shri Sushant Kumar Chatterjee, House No.34 Eden Garden, Chunnabhati, Kolar Road, Bhopal	Vs.	ITO-1(3), Bhopal
(Appellant / Assessee)		(Respondent/ Revenue)
<b>PAN: ACRPC0043Q</b>		
Assessee by	Shri Gagan Tiwari, AR	
Revenue by	Shri Ashish Porwal, SR.DR	
Date of Hearing	29.08.2024	
Date of Pronouncement	30.08.2024	

**ORDER**

**Per Vijay Pal Rao, JM:**

This appeal by the assessee is directed against the order dated 25.01.2024 of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centers,(NFAC) Delhi for the Assessment Year 2012-2013.

2. Assessee has raised following grounds of appeal:

- " 1. That on the facts and in the circumstances of the case the order of the learned lower authorities are vitiated on several grounds hence the same may kindly be quashed.*
- 2. That the order of the learned lower authorities passed are unlawful and illegal.*
- 3. That the learned lower authorities, the Learned CIT (Appeals), National Faceless E-Appeal Centre, were not justified in not allowing proper and meaningful opportunity of being heard.*
- 4. That the various findings of the learned lower authorities are opposed to the facts hence the same may kindly be quashed.*
- 5. That on the facts and circumstances of the case the learned lower authorities erred and were not justified in making addition on account of Income from Undisclosed Sources at Rs. 15,38,333/-.*
- 6. That on the facts and circumstances of the case the learned lower authorities erred and were not justified in disallowing claim on account of cost of improvement at Rs. 23,88,329/-.*
- 7. That on the facts and circumstances of the case the learned lower authorities erred and were not justified in making addition on account of difference in Value adopted as per section 50C and actual sales consideration at Rs. 20,91,000/-.*
- 8. That the above grounds are independent to each other".*

3. At the time of hearing Ld. AR of the assessee has submitted that CIT(A) has passed the impugned order ex-parte and the grounds of the appeal have not been decided on merits. He has referred to the details of the notices issued by CIT(A) and submitted that in the earlier occasions assessee requested for adjournments however, on the last notice did not come to the knowledge of the

assessee and therefore there was no response/compliance to the same. Thus, he pleaded that the assessee may be given one more opportunity to present its case before CIT(A).

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

5. We have considered rival submissions as well as the material placed on record. Though CIT(A) has issued various notices to the assessee against which on two occasions the assessee requested for adjournment but there was no response to the last notice issued by CIT(A) on 18.12.2023 and consequently the appeal of the assessee was dismissed as under:

"5. Decision

I have carefully gone through the facts of the case. Moreover, all notices were duly served upon the appellant through email. The appellant opted not to respond the above notices for the reason best known to him. No documents were produced before me in support of his GOA or to rebut the assessment order. In view of the above facts, it is clear that the appellant is not interested in prosecuting the present appeal on merits and therefore in absence of any evidence to rebut the assessment order, the assessment order is CONFIRMED and accordingly the appeal is dismissed. Hence all Ground of appeal raised by the appellant are dismissed."

5.1 Thus, it is clear that CIT(A) has not decided the grounds of appeal on merits but the appeal was dismissed the summarily. Accordingly, in the interest of justice the impugned order of CIT(A) is set aside and the matter is remanded to the record of CIT(A) for fresh adjudication after giving one more opportunity of hearing to the assessee.

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

Order pronounced in the open court on 30.08.2024.

Sd/-

**(B.M. BIYANI)**  
Accountant Member

Sd/-

**(VIJAY PAL RAO)**  
Judicial Member

**Indore, 30.08.2024**  
**Dev/Sr. PS**

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

*By order*

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