

**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. 362/Ind/2024**  
**Assessment Year: 2014-15**

Shri Anurag Singh, Villa No. 436, Omazxe City 2, Opposite DLF, Mangliya, Indore.	<b><u>बनाम/</u></b> Vs.	Income-tax Officer, 3(1), Indore.
(Assessee/Appellant)		(Revenue/Respondent)
<b>PAN: AXEPS6565K</b>		
Assessee by	Shri Mahendra Mittal, CA	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	29.08.2024	
Date of Pronouncement	30.08.2024	

**आदेश / O R D E R**

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

Feeling aggrieved by appeal-order dated 20.02.2024 passed by learned Commissioner of Income-Tax (Appeals)-NFAC, Delhi ["CIT(A)"] which in turn arises out of assessment-order dated 30.12.2016 passed by learned ITO-3(1), Indore ["AO"] u/s 144 of Income-tax Act, 1961 ["the Act"] for Assessment-Year ["AY"] 2014-15, the assessee has filed this appeal on the grounds mentioned in Appeal Memo (Form No. 36).

2. On hearing learned Representatives of both sides, it emerged that the CIT(A) has decided first-appeal *ex-parte* qua assessee for the reason that the assessee did not make submissions before him despite opportunities given. The CIT(A) has, however, noted that the assessee uploaded submission/additional evidences in the appeal portal but rejected assessee's submission/additional evidences on the footing that the assessee had not filed any requisition for filing additional evidences as per Rule 46A. It further emerged that the AO has also passed *ex-parte* order u/s 144 because of non-compliance by assessee. In the "Statement of Facts" in Form No. 35 filed to CIT(A), the assessee mentioned that the proceedings before AO could not be attended due to circumstances beyond control. Ld. AR for assessee, however, submits that the assessee is ready and willing to make representation before AO if an opportunity is given and hence prays that the present matter should be remanded to AO for a fresh adjudication. 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. Considering above submissions and also having regard to the principle of natural justice and fair play, we deem it fit to remand this matter back to the file of AO for a fresh adjudication, at the risk and responsibility of assessee. The AO shall give necessary opportunity of hearing to assessee and pass an appropriate order uninfluenced by his earlier order. 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. Ordered accordingly.

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

Order pronounced in open court on 30.08.2024

Sd/-  
(VIJAY PAL RAO)  
JUDICIAL MEMBER

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

**Indore**

दिनांक /Dated : 30.08.2024  
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