

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.461/Ind/2023
Assessment Year: 2017-18

Malwa Realities Private Limited, 509-510, Princess Business Skypark, PU-3, Scheme No. 54, Vijay Nagar, Indore.	<u>बनाम/</u> <u>Vs.</u>	ACIT-I(1), Indore.
(Assessee/Appellant)		(Revenue/Respondent)
PAN: AADCM9999C		
Assessee by	Shri Anil Kamal Garg, AR	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	10.09.2024	
Date of Pronouncement	07.10.2024	

आदेश / O R D E R

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

Feeling aggrieved by appeal-order dated 21.09.2023 passed by learned Commissioner of Income-Tax (Appeals)-NFAC, Delhi ["CIT(A)"] which in turn arises out of assessment-order dated 30.12.2019 passed by learned DCIT/ACIT-3(1), Indore ["AO"] u/s 143(3) of Income-tax Act, 1961 ["the Act"] for Assessment-Year ["AY"] 2017-18, 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 is found that the CIT(A) has passed impugned order dated 21.09.2023 disposing off assessee's first-appeal under Faceless Scheme notified by Govt. Ld. AR for assessee drew us to a written-prayer made by assessee on Page 19 of letter dated 29.08.023 filed to CIT(A) during hearing of first-appeal (Page 19 of Paper-Book). In the said prayer, the assessee requested the CIT(A) to grant opportunity of personal hearing before taking an adverse view against assessee. Ld. AR then carried us to the following provisions prescribed in sub-para (2) and (3) of paragraph 12 of Faceless Appeal Scheme, 2021:

"(2) The appellant or his authorized representative, as the case may be, may request for personal hearing so as to make his oral submissions or present his case before the Commissioner (Appeals), through the National Faceless Appeal Centre, under this Scheme.

(3) The concerned Commissioner (Appeals) shall allow the request for personal hearing and communicate the date and time of hearing to the appellant through the National Faceless Appeal Centre."

Ld. AR submitted that the Ld. CIT(A) passed impugned order adversely against assessee without complying with aforesaid mandatory provisions, therefore the impugned order deserves to be set aside and present case must be sent back to the file of CIT(A) for adjudication afresh after complying with aforesaid provisions. Ld. DR for revenue did not have any objection to the submissions and prayer made by Ld. AR. Faced with this situation, we restore present matter at the level of CIT(A) for adjudication afresh after complying with the provisions of paragraph 12 as noted above.

3. Resultantly, this appeal is allowed for statistical purpose.

Order pronounced in open court on 07.10.2024.

Sd/-
(VIJAY PAL RAO)
JUDICIAL MEMBER

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

Indore

दिनांक /Dated : 07.10.2024
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