

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. 355/Ind/2024
Assessment Year : 2014-15

Rajesh Buildhomes Pvt. Ltd., BN-10, 61/1, Lal Bagh Kesarbagh Road, Indore	<u>बनाम/</u> Vs.	Assessing Officer, NFAC, Delhi
(Assessee/Appellant)		(Revenue/Respondent)
PAN: AAECR7348K		
Assessee by	Shri Ajay Tulsian, CA	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	24.09.2024	
Date of Pronouncement	09.10.2024	

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 24.09.2021 passed by learned NFAC, Delhi ["AO"] u/s 147 r.w.s. 144B 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. Ld. AR for assessee drew us to Para 5 to 7 of impugned order to show that the assessee sought adjournments from CIT(A) as the compilation of desired details and documents was underway and needed some more time for preparation and proper presentation. However, the Ld. CIT(A) rejected assessee's request for adjournment and passed impugned order ex-parte qua assessee on the basis of AO's order and Form No. 35. Ld. AR submitted that the assessee made genuine request for adjournment and the CIT(A) ought to have accepted assessee's request. Ld. AR further submits that the assessee is ready and willing to make representation before CIT(A) if an opportunity is given and prays that the present matter should be remanded to the file of CIT(A) for a proper adjudication of the grounds/issues raised by assessee in first-appeal. 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 above 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 its 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, uninfluenced by his earlier order in any manner. 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 09.10.2024

Sd/-
(VIJAY PAL RAO)
JUDICIAL MEMBER

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

Indore

दिनांक /Dated : 09.10.2024
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