

आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर
IN THE INCOME TAX APPELLATE TRIBUNAL
INDORE BENCH, INDORE
BEFORE SHRI B.M. BIYANI, ACCOUNTANT MEMBER
AND
SHRI DINESH MOHAN SINHA, JUDICIAL MEMBER

ITA No.562/Ind/2024
Assessment Year:2019-20

Urmila Singh 66, Narayan Nagar, Hoshangabad Road Huzur, Bhopal	<u>बनाम/</u> Vs.	ITO-2(3), Bhopal
(Assessee/Appellant)		(Revenue/Respondent)
PAN: QXHPS0400Q		
Assessee by	Shri N.D. Patwa, Adv. & AR	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	02.01.2025	
Date of Pronouncement	27.01.2025	

आदेश / O R D E R

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

Feeling aggrieved by order of first-appeal dated 03.06.2024 passed by learned Commissioner of Income-Tax (Appeals), NFAC, Delhi ["CIT(A)"] which in turn arises out of assessment-order dated 13.03.2024 passed by learned Assessment Unit of Income-tax Department ["AO"] u/s 147 r.w.s. 144B of Income-tax Act, 1961 ["the Act"] for Assessment-Year ["AY"] 2019-20, 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 emerges that the CIT(A) has decided first-appeal *ex-parte* qua assessee and thereby upheld the order of AO for the reason that the assessee did not make any submission before him despite opportunities given. It is further observed that the AO has also passed *ex-parte* assessment-order u/s 144 after making an addition of Rs. 78,84,000/- on account of capital gain from sale of a property. Ld. AR for assessee submitted that the capital gain assessed by AO is against the provision of section 48/45(1) in as much as the AO has taken entire sale value of property as capital gain without giving deduction of costs, etc. Ld. AR further submitted that the assessee is ready to file necessary details before AO and in the interest of justice and also for computation of correct taxable income in accordance with provisions of Act, this case ought to be restored at the level of AO for a fresh adjudication.

3. 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.

4. 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 adjudication afresh after giving necessary opportunities to assessee. 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.

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

Order pronounced by putting on notice board as per Rule 34 of ITAT Rules, 1963 on 27/01/2025

Sd/-

(DINESH MOHAN SINHA)
JUDICIAL MEMBER

Sd/-

(B.M. BIYANI)
ACCOUNTANT MEMBER

Indore

दिनांक /Dated : 27/01/2025

Patel/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