

आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर
IN THE INCOME TAX APPELLATE TRIBUNAL
INDORE BENCH, INDORE

SHRI B.M. BIYANI, ACCOUNTANT MEMBER
AND
SHRI DINESH MOHAN SINHA, JUDICIAL MEMBER

ITA No.458/Ind/2024
Assessment Year:2017-18

Bhupendra Raghuvanshi, 54B Bhavanipur Colony, Indore	<u>बनाम/</u> <u>Vs.</u>	DCIT/ACIT-1(1), Indore
(Assessee/Appellant)		(Revenue/Respondent)
PAN: AEMPR5793R		
Assessee by	Shri Milind Wadhvani, AR	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	08.01.2025	
Date of Pronouncement	30.01.2025	

आदेश / O R D E R

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

Feeling aggrieved by order of first-appeal dated 30.03.2024 passed by learned Commissioner of Income-Tax (Appeals)-Addl/JCIT(A)-2, Bengaluru ["CIT(A)"] which in turn arises out of assessment-order dated 30.12.2019 passed by learned DCIT/ACIT-1(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. Ld. AR for assessee submits that the CIT(A), while conducting first-appeal, has sent notices of hearing to e-mail address: dlsaraf32@gmail.com which belonged to assessee's previous counsel Shri Dau Lal Saraf, CA who represented assessee before AO and also filed first-appeal. But, however, the previous counsel never informed the assessee about fixation of hearings nor made any representation before CIT(A). Further, the CIT(A) has mentioned to have sent email also to another email id: bstkissanmp@gmail.com which again did not reach to assessee's knowledge. Therefore, the assessee could not attend hearings fixed by CIT(A), which has led to the passing of *ex-parte* order by CIT(A). 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 his case before CIT(A) 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 CIT(A) for adjudication afresh. The CIT(A) 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 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. Ordered accordingly.

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

Order pronounced by putting on notice board as per Rule 34 of ITAT Rules, 1963 on 30/01/2025

Sd/-

(DINESH MOHAN SINAH)
JUDICIAL MEMBER

sd/-

(B.M. BIYANI)
ACCOUNTANT MEMBER

Indore

दिनांक /Dated : 30/01/2025

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