

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

BEFORE MS. SUCHITRA RAGHUNATH KAMBLE, JUDICIAL MEMBER

AND

SHRI B.M. BIYANI, ACCOUNTANT MEMBER

ITA No.430/IND/2024
Assessment Year:2018-19

Mansharam Kaushal 486, Satelite Township Bijalpur, Indore	<u>बनाम/</u> Vs.	NFAC, Delhi
(Assessee/Appellant)		(Revenue/Respondent)
PAN: BXKPM2249B		
Assessee by	Shri Soumya Bomb, AR	
Revenue by	Shri Ram Kumar Yadav, CIT-DR	
Date of Hearing	19.02.2025	
Date of Pronouncement	28.02.2025	

आदेश / ORDER

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

Feeling aggrieved by order of first-appeal dated 06.12.2023 passed by learned Commissioner of Income-Tax (Appeals)-NFAC, Delhi ["CIT(A)"] which in turn arises out of assessment-order dated 08.06.2021 passed by learned National Faceless Assessment Centre, Delhi ["AO"] u/s 143(3) r.w.s. 144B of the Income-tax Act, 1961 ["the Act"] for Assessment-Year ["AY"] 2018-19, the assessee has filed this appeal on the grounds mentioned in Appeal Memo (Form No. 36).

2. Heard the learned Representatives of both sides and the orders of lower-authorities perused.

3. Section 250(6) of the Income-tax Act, 1961 provides "*The order of the Commissioner (Appeals) disposing of the appeal shall be in writing and shall state the points for determination, the decision thereon and the reason for the decision.*". We observe that in present case, the Ld. CIT(A) has dismissed assessee's first-appeal although due to non-prosecution by assessee on the dates of hearing but still without complying with the mandate of section 250(6). Therefore, the impugned first appeal-order passed by Ld. CIT(A) deserves to be set aside and the matter is fit for restoring to him for a proper adjudication.

4. However, Learned Representatives refer Para No. 2 of assessment-order to show that the assessment-order has also been passed by AO on the basis of material available before him in absence of response from assessee. Therefore, Ld. Representatives of both sides are *ad idem* that the Bench should remand this case to the file of AO for an apt adjudication. Ld. AR for assessee further asserts that the assessee is ready and willing to make representation before AO. In view of this 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, 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.

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 28/02/2025

Sd/-

(SUCHITRA RAGHUNATH KAMBLE)
JUDICIAL MEMBER

Sd/-

(B.M. BIYANI)
ACCOUNTANT MEMBER

Indore

दिनांक /Dated : 28/02/2025

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