

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

ITA No.587/Ind/2024
Assessment Year:2012-13

Nahar Singh Rathour, Rathour Parisar, Veer Park Road, Neemuch (Assessee/Appellant)	<u>बनाम/</u> Vs.	ITO Neemuch (Revenue/Respondent)
PAN: AGDPR1469D		
Assessee by	Shri Harshit Choukse, AR	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	18.03.2025	
Date of Pronouncement	19.03.2025	

आदेश / O R D E R

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

Feeling aggrieved by order of first-appeal dated 14.06.2024 passed by learned Commissioner of Income-Tax (Appeals)-NFAC, Delhi ["CIT(A)"] which in turn arises out of assessment-order dated 24.12.2019 passed by learned ITO-Neemuch ["AO"] u/s 143(3)/147 of Income-tax Act, 1961 ["the Act"] for Assessment-Year ["AY"] 2012-13, 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: amitesh@gmail.com although the assessee has specifically mentioned email address: amitesh@rathoure.org in the space provided in Form No. 35 for sending notices on email. Therefore, due to non-service of notices of hearing including the enhancement notice given by CIT(A) u/s 251(2) at the proper email address specified by assessee, the assessee could not attend hearings fixed by CIT(A) which has led to the passing of *ex-parte* order by CIT(A). He further explained that the email id: amitesh@gmail.com to which the CIT(A) sent notices belonged to assessee's grandson but that email id was non-functional and therefore the assessee mentioned new email id: amitesh@rathoure.org which is a functional email id of assessee's grand son. Ld. AR pointed out that the assessee has also mentioned the very same functional id: amitesh@rathoure.org in Form No. 36 filed to ITAT. Ld. AR, in this situation, prays that the impugned order of first appeal passed by Ld. CIT(A) should be set aside and the matter should be remanded back to CIT(A) for a proper adjudication after giving proper notices to assessee.

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 CIT(A) 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 CIT(A) for adjudication afresh. The CIT(A) shall give

necessary opportunity of hearing to assessee and pass an appropriate order without being influenced 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. Ordered accordingly.

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

Order pronounced in open court on 19/03/2025

Sd/-

(PARESH M. JOSHI)
JUDICIAL MEMBER

Sd/-

(B.M. BIYANI)
ACCOUNTANT MEMBER

Indore

दिनांक /Dated : 19/03/2025

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