

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.583/Ind/2024
Assessment Year:2016-17

Devendra Gupta, H.No.4, Siddharth Garden Bawadiya Kalan Bhopal (Assessee/Appellant)	<u>बनाम/</u> Vs.	ITO -1(2) Bhopal (Revenue/Respondent)
PAN: ADAPG9833E		
Assessee by	Ms. Nisha Lahoti, 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 07.06.2024 passed by learned Commissioner of Income-Tax (Appeals)-NFAC, Delhi ["CIT(A)"] which in turn arises out of assessment-order dated 18.12.2018 passed by learned ITO-1(2), Bhopal ["AO"] u/s 143(3) of Income-tax Act, 1961 ["the Act"] for Assessment-Year ["AY"] 2016-17, 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: adapg9833e@gmail.com/dgenterprises38@gmail.com although the assessee has specifically mentioned email address: chawla_kishore@hotmail.com in the space provided in Form No. 35 for sending notices on email. Therefore, due to non-service of notices at proper email address, the assessee could not attend hearings fixed by CIT(A), which has led to the passing of *ex-parte* order by CIT(A). That apart, 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."* But in present case, the Ld. CIT(A) has dismissed assessee's appeal and merely confirmed AO's order which is not in compliance with the mandate of section 250(6). Therefore, Ld. AR prays, the impugned first appeal-order 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.

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