

**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.346/Ind/2014**  
**Assessment Year:2017-18**

Madhya Pradesh Road Development Corporation Limited 45-A, Arera Hills 46-Bhopal (Assessee/Appellant)	<b><u>बनाम/</u></b> <b><u>Vs.</u></b>	DCIT/ACIT-2(1) Bhopal (Revenue/Respondent)
<b>PAN: AAGCM5306C</b>		
Assessee by	Shri Manoj Munshi & Shri Vikas Guru, ARs	
Revenue by	Shri Ram Kumar Yadav, CIT-DR	
Date of Hearing	25.03.2025	
Date of Pronouncement	25.03.2025	

**आदेश / ORDER**

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

Feeling aggrieved by order of first-appeal dated 13.02.2024 passed by learned Commissioner of Income-Tax (Appeals)-NFAC, Delhi ["CIT(A)"] which in turn arises out of assessment-order dated 11.12.2019 passed by learned DCIT/ACIT-2(1), Bhopal ["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. On hearing learned Representatives of both sides, it emerges that the CIT(A) has decided first-appeal *ex-parte* qua assessee for the reason that the assessee did not make any submission before him despite opportunities given. It is further observed that the CIT(A) has simply confirmed the order passed by AO but the issue in present appeal relates to the allowability of deduction u/s 80-IA(4) which is substantial and requires an apt adjudication by CIT(A). Ld. AR for assessee submits that the assessee is a Govt. undertaking engaged in infrastructure development, strengthening and development of state highways of Madhya Pradesh. He further submits that the assessee is ready and willing to make representation before CIT(A) if an opportunity is given and hence prays that the present matter should be remanded to CIT(A) for an apt adjudication.

3. Ld. DR for revenue agrees with the prayer of Ld. AR but makes a request to direct the assessee to represent its 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 uninfluenced 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 immediately after conclusion of hearing and subsequently reduced in writing on the very same day.

Sd/-

(PARESH M. JOSHI)  
JUDICIAL MEMBER

Sd/-

(B.M. BIYANI)  
ACCOUNTANT MEMBER

**Indore**

दिनांक /Dated : 25/03/2025

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