

आयकर अपीलीय अधिकरण न्यायपीठ रायपुर में।  
IN THE INCOME TAX APPELLATE TRIBUNAL,  
RAIPUR BENCH, RAIPUR

BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER  
AND  
SHRI ARUN KHODPIA, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.50/RPR/2025  
निर्धारण वर्ष / Assessment Year : 2023-24

Shri Goutam Mittal  
Mittal Niwas, Agrasan Chouk,  
Bhaisthan, Raipur (C.G)-492 001  
PAN: AFUPM2158L

.....अपीलार्थी / Appellant

**बनाम / V/s.**

The Income Tax Officer,  
Ward-1(1), Raipur (C.G.)

.....प्रत्यर्थी / Respondent

Assessee by : Mrs. Sweta Jain, CA  
Revenue by : Dr. Priyanka Patel, Sr. DR

सुनवाई की तारीख / Date of Hearing : 04.04.2025

घोषणा की तारीख / Date of Pronouncement : 04.04.2025

**आदेश / ORDER****PER PARTHA SARATHI CHAUDHURY, JM:**

The captioned appeal preferred by the assessee emanates from the order of the Ld.CIT(Appeals)/NFAC, dated 29.11.2024 for the assessment year 2023-24 as per the following grounds of appeal:

“1. That, on the facts and in law, Ld. Addl. CIT (A) is not justified in not granting option of personal hearing through VC (Video Conferencing) in spite of the fact that the Appellant had made a specific request to grant personal hearing through VC. The order has been passed, as such is without giving proper opportunity of being heard and therefore, the demand is liable to be cancelled.

2. That, on the facts and circumstances of the case and in law, Ld. Addl. CIT(A) erred in upholding the demand raised by the CPC, Bengaluru u/s.143(1) for Rs.68,180.00 without appreciating the facts and provision of law properly.

3. That the appellant reserves the right to add, alter or modify any ground of appeal.”

2. At the very outset, the Ld. Counsel for the assessee submitted that the A.O has raised a demand of Rs.68,180/- as per old tax regime. That however, the assessee had been filing return of income as per new tax regime from A.Y.2021-22. It was submitted by the Ld. Counsel that during the year under consideration i.e. A.Y.2023-24, there was an inadvertent mistake due to which the option for tax regime was wrongly written and as a result thereof, the said demand was raised. Accordingly, the Ld. Counsel submitted that the matter may be remanded to the file of the A.O so that he may verify the contents of the return filed and also see as to whether

the taxation parameter would apply as per new tax regime or old tax regime in the case of the assessee. The Ld. Counsel further submitted that though the assessee had opted for hearing through video conference before the Ld. CIT(Appeals), however, the said opportunity was not granted to the assessee and there was therefore a violation of principles of natural justice at the level of the First Appellate Authority.

3. The Ld. Sr. DR has fairly submitted that the matter should be adjudicated denovo on merits by the A.O after verifying the contents in the claim of the assessee in the return and then decide the appropriate tax regime in which the assessee could be taxed.

4. After hearing the parties herein and analyzing the facts and circumstances involved in the present case, we find that the only issue for adjudication is with regard to which tax regime should apply here. We are of the considered view that the matter should be remanded to the file of the A.O with a direction to verify the claim of the assessee as per return of income and the applicability of the tax regime either old or new and thereafter to pass a speaking order through denovo adjudication while complying with the principles of natural justice. We order accordingly. In case, the A.O decides to assess the assessee as per the old tax regime then necessary deductions as per law should be allowed to the assessee on furnishing the documentary evidences before the A.O.

5. As per the above terms, the grounds of appeal raised by the assessee are allowed for statistical purposes.

6. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 04<sup>th</sup> April, 2025.

Sd/-  
**ARUN KHODPIA**  
**(ACCOUNTANT MEMBER)**

Sd/-  
**PARTHA SARATHI CHAUDHURY**  
**(JUDICIAL MEMBER)**

रायपुर/ RAIPUR ; दिनांक / Dated : 04<sup>th</sup> April, 2025.  
SB, Sr. PS

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी /The Appellant.
2. प्रत्यर्थी /The Respondent.
3. The Pr. CIT-1, Raipur (C.G.)
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, रायपुर बेंच,  
रायपुर / DR, ITAT, Raipur Bench, Raipur.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

**// True Copy //**

Senior Private Secretary  
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur.