

**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.296/Ind/2023**  
**Assessment Year:2013-14**

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| Smt. Chanchal Nalwaya<br>(Wife of Shri Anand Nalwaya)<br>8, LIG Duplex, Patnipura,<br>Behind Anoop Talkies<br>Indore | <b><u>बनाम/</u></b><br><b><u>Vs.</u></b> | ITO ward 3(3)<br>Indore |
| (Assessee/Appellant)   |  | (Revenue/Respondent)    |
| <b>PAN: ATPPC5834Q</b>   |  |                         |
| Assessee by  | Shri Gagan Tiwari & Ms. Priyal Jain, ARs |                         |
| Revenue by   | Shri Ashish Porwal, Sr. DR               |                         |
| Date of Hearing  | 08.04.2025                               |                         |
| Date of Pronouncement  | 28.04.2025                               |                         |

**आदेश / ORDER**

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

Feeling aggrieved by order of first-appeal dated 05.06.2023 passed by learned Commissioner of Income-Tax (Appeals)-NFAC, Delhi ["CIT(A)"] which in turn arises out of assessment-order dated 12.12.2018 passed by learned ITO-3(3), Indore ["AO"] u/s 143(3) r.w.s. 263 of Income-tax Act, 1961 ["the Act"] for Assessment-Year ["AY"] 2013-14, the assessee has filed this appeal on the grounds mentioned in Appeal Memo (Form No. 36).

2. The background facts leading to present appeal are such that the assessee-individual filed her return of income of AY 2013-14 on 31.03.2014 declaring a total income of Rs. 2,87,590/-. The case was subjected to scrutiny assessment and the AO passed assessment-order u/s 143(3) on 17.03.2016 assessing total income at Rs. 12,67,527/- after making additions on account of long-term capital gain and interest income. Subsequently, the PCIT-I, Indore passed revision-order u/s 263 on 16.03.2018 directing the AO to make fresh assessment after taking stamps duty value of Rs. 1,86,30,000/- in computing capital gain. Pursuant to such revision-order, the AO passed fresh assessment-order dated 12.12.2018 re-determining total income at Rs. 83,97,530/-. Aggrieved by order of fresh assessment, the assessee carried matter in first-appeal before CIT(A) but did not get any relief. Now, the assessee has come in next appeal before us assailing the order of CIT(A).

3. 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) fixed initial hearings during the years 2019 / 2020 and thereafter fixed final opportunity on 15.05.2023 after a gap of about 3 years and after passing of Covid-2019 pandemic. Ld. AR for

assessee submits that the assessee was not able to make representation *qua* the notice dated 15.05.2023 which has led to passing of impugned order *ex parte*. Ld. AR further submits that the CIT(A) has simply confirmed the order passed by AO and thereby upheld the additions but the grounds/issues raised by assessee in first-appeal requires an apt adjudication by CIT(A) on merit in accordance with provisions of 250(6) of the Act which 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.*". Accordingly, in this situation, Ld. AR prays that the present matter should be remanded to CIT(A) for an apt adjudication on merit. He asserted in open court that the assessee is ready and willing to make representation before CIT(A) if an opportunity is given.

4. Ld. DR for revenue expressed no objection against remanding this matter to CIT(A) but makes a request to direct the assessee to represent her case before CIT(A) and do not seek unnecessary adjournments.

5. Considering above submissions of parties 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. 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.

**6. Resultantly, this appeal is allowed for statistical purpose.**

Order pronounced in open court on 28/04/2025

Sd/-

(PARESH M. JOSHI)  
JUDICIAL MEMBER

Sd/-

(B.M. BIYANI)  
ACCOUNTANT MEMBER

**Indore**

दिनांक /Dated : 28/04/2025

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