

**आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**INDORE BENCH, INDORE**

**BEFORE SHRI BHAGIRATH MAL BIYANI, ACCOUNTANT**  
**MEMBER AND**  
**SHRI PARESH M JOSHI, JUDICIAL MEMBER**

**ITA No.818/Ind/2024 (AY: 2016-17)**

Yuvraj Agrichem India Private Limited, 55D/A/55D/A/55, Scheme No.78, Vijay Nagar, Indore  <b>(PAN: AAACY7717P)</b>	<b>बनाम/</b> <b>Vs.</b>	Income Tax Officer- 4(5), Indore
(Appellant)		(Respondent)
Assessee by	S/Shri Ashish Goyal & N.D. Patwa, ARs	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	24.06.2025	
Date of Pronouncement	26.06.2025	

**आदेश / ORDER**

**Per Paresh M Joshi, J.M.:**

This is an appeal filed by the assessee Under Section 253 of the Income Tax Act, 1961 (hereinafter referred to as the “**Act**” for sake of **brevity**) before this Tribunal. The assessee is aggrieved by the order bearing Number ITBA/APL/S/250/2024-25/1068023830(1) dated 27.08.2024 passed by the Ld. CIT(A) which is hereinafter referred to as the “**Impugned order**”. The

relevant Assessment Year is 2016-17 and the corresponding previous year period is from 01.04.2015 to 31.03.2016.

**2. FACTUAL MATRIX**

**2.1** That as and by way of an assessment order made **u/s 143 of the Act**, the assessee's total income exigible to tax was computed at **Rs.14,75,000/-**. **Income as per Return of Income was Nil. Additions of Rs.14,75,000/- was thus made. The case pertains to cash deposit during the period of demonetization.** That the aforesaid assessment order bears No. ITBA/AST/S/143(3)/2018-19/1014449904(1) and that the same is dated 20.12.2018 which is hereinafter referred to as the **"impugned assessment order"**.

**2.2** That the assessee being aggrieved by the aforesaid **"impugned assessment order"** prefers first appeal **u/s 246A of the Act** before the Ld. CIT(A) who by the **"impugned order"** has dismissed the 1<sup>st</sup> appeal of the assessee on the grounds and reasons stated therein.

**2.3** That the assessee being aggrieved by the **"impugned order"** has preferred the instant second appeal before this Tribunal and

has raised following grounds of appeal in Form No.36 **against the “impugned order”** which are as under:-

*“1. The Ld. AO was not justified in passing the order, which is bad-in-law, void ab initio, barred by limitation, illegal, contrary to the facts and circumstances of the case, liable to be annulled.*

*2. The Ld CIT(A) was not justified in confirming the order, which is bad-in-law, void ab initio, barred by limitation, illegal, contrary to the facts and circumstances of the case, liable to be annulled.*

*3. The Ld CIT(A) was not justified in ex-parte dismissing the appeal of the appellant, without deciding the appeal on merits, and that a fair and meaningful opportunity was not available to the appellant to present his case.*

*4. The Ld CIT(A) was not justified in confirming the addition of Rs. 14,75,000/- as income from undisclosed sources.*

*5. The appellant carves leave to add, amend or modify any of the grounds of appeal”.*

### 3. Record of Hearing

**3.1** The hearing in the matter took place before this Tribunal on 24.06.2025 when the Ld. AR for and on behalf of the assessee appeared before us and interalia brought to our notice that the **“impugned order”** of Ld. CIT(A) is bad in law, illegal, not proper and that the same is in violation of principles of natural justice too. It was contended that in so far as **“impugned order”** of Ld. A.O is concerned the same is **bi-parte** one while the **“impugned order”** of Ld. CIT(A) is **ex-parte**. It was contended that by virtue

of para 3 of the **“impugned order”** five opportunities were afforded to the assessee to present his case in an effective manner but the assessee has not availed any of the opportunities so offered. It was submitted by Ld. AR **in this regard** that e-mail address of old counsel was given who was **one CA Ajay Gupta** but none of the notice(s) reached him consequently there was non compliance. Per contra Ld. DR appearing for and on behalf of the revenue **concur with the assertions** made by Ld. AR for the assessee and has stated fairly that matter be remanded to Ld. CIT(A).

**4. Observations, findings & conclusions.**

**4.1** We now have to decide the legality, validity and the propriety of the **“impugned order”** basis records of the case and rival contentions canvassed before us.

**4.2** We have carefully perused the records of the case as presented to this Tribunal by both Ld. AR & Ld. DR to determine

the legality, validity of the **"impugned order"** basis law and by following due process .

**4.3** We are of the considered opinion that **"impugned order"** is **ex-parte order** as in form at **two places e-mail id of CA Ajay Gupta is mentioned.** In Column 17 of Form 35 e-mail id is [ca\\_ajaykgupta@yahoo.co.in](mailto:ca_ajaykgupta@yahoo.co.in) where no notice(s) ever came to be received by him consequently non compliance resulting into ex-parte order by CIT(A). The Ld. DR too has not rebutted the submission of Ld. AR and in fact concur's that it would be just, fair and convenient that **"impugned order"** be set aside and matter be remanded back to Ld. CIT(A) as and by way of remand on *denovo basis*.

**4.4** We therefore set aside the **"impugned order"** and remand the case back to the file of Ld. CIT(A) to pass a fresh order on merits after giving proper opportunity to the assessee. Be it noted by the assessee that on earlier occasion too this Tribunal had remanded the case, as is recorded in **"impugned order"**, vide order dated 04.06.2020 in ITA No.941/Ind/2019.

5.

Order

5.1 The “impugned order” is set aside and matter is remanded back to the file of Ld. CIT(A) to pass a fresh order on *denovo basis*.

5.2 In the result, the appeal of the assessee is allowed for statistical purpose.

Order pronounced in open court on 26.06.2025.

Sd/-

**(BHAGIRATH MAL BIYANI)**  
**ACCOUNTANT MEMBER**

Sd/-

**(PARESH M JOSHI)**  
**JUDICIAL MEMBER**

Indore

दिनांक/ Dated : 26/06/2025

Dev/Sr. PS

Copies to: (1) The appellant  
(2) The respondent  
(3) CIT  
(4) CIT(A)  
(5) Departmental Representative  
(6) Guard File

By order  
Senior Private Secretary

