

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.382/Ind/2024
Assessment Year:2017-18

Madhya Pradesh Building and Other Construction Welfare Board, 82- Harshvardhan Nagar, Bhopal	<u>बनाम/</u> Vs.	DCIT (Exemption), Bhopal
(Assessee/Appellant)		(Revenue/Respondent)
PAN:AAALM0795N		
Assessee by	Shri Ashish Goyal & Shri N.D. Patwa, ARs	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	23.07.2025	
Date of Pronouncement	28.07.2025	

आदेश / ORDER

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

Feeling aggrieved by order of first-appeal dated 15.03.2024 passed by learned Commissioner of Income-Tax (Appeals)-NFAC, Delhi ["CIT(A)"] which in turn arises out of assessment-order dated 30.03.2022 passed by learned National Faceless Assessment Centre, Delhi ["AO"] u/s 147 r.w.s. 144 & 144B of the 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. The backgrounds facts leading to this appeal are such that the assessee is a board constituted by State Govt. of Madhya Pradesh for welfare of construction labours and engaged in running various Govt. schemes. The AO, on the basis of information available in ITBA Portal and also in his possession regarding refund of duty drawback received by assessee, investment made by assessee in time deposits with bank, interest income earned by assessee on such time deposits and TDS having been deducted out of same, issued notice u/s 148 dated 30.03.2021 to take up assessee's case for assessment u/s 147. The AO also issued notices u/s 142(1)/144 from time to time. However, all notices issued by AO remained uncompiled by assessee. Ultimately, the AO passed ex-parte assessment-order u/s 144 dated 30.03.2022 determining total income as high as Rs. 260,38,02,571/-. Aggrieved, the assessee carried matter in first-appeal before CIT(A).

2.1 During first-appeal, the CIT(A) issued three notices to assessee but the same also remained uncompiled. Ultimately, the CIT(A) also passed ex-parte order upholding the AO's order. In his order, the CIT(A) precisely observed that there were non-compliances by assessee before AO. He further observed that there was a delay of 260 days in filing first-appeal also. He considered the reasoning of delay mentioned by assessee in Form No. 35 but did not accept the same as sufficient. Finally, the CIT(A) dismissed assessee's first appeal.

2.2 Now, the assessee has come in next appeal before us.

3. Ld. AR for assessee at first submitted that the assessee is a Board constituted by State Govt. of Madhya Pradesh for welfare of construction labours and engaged in running various Govt. schemes. The assessee is registered u/s 10(23C)(vi) granted by Income-tax Department. Then, he invited our attention to the following Written-Synopsis dated 21.04.2025 filed by assessee to the office of ITAT:

Madhya Pradesh Building and Other Construction Welfare Board
ITA No. 382/Ind/2024 - AY 2017-18

MADHYA PRADESH BUILDING AND OTHER CONSTRUCTION WORKERS WELFARE BOARD, BHOPAL

R-23, ZONE-01, M.P. NAGAR BHOPAL-462011

E.MAIL.: bocboard@mp.gov.in

Letter NO./Acc./2025-26/1680

Dated.: 22/07/2025


TO WHOMSOEVER IT MAY CONCERN

This statement is with reference to the Appeal of **M.P. Building and other construction Welfare Board, Bhopal** for A.Y 2017-18 filed before Hon'ble Tribunal Indore.

1. No Condonation was filed in this case because the Assessee's staff is not used to working of the portal and they came to know about the Assessment Order only on 7TH DECEMBER 22.
2. Since assessee's staff was not aware about using the portal, they could not reply in the assessment also.
3. The postal address order mentioned in the Assessment Order is wrong. The order was never physically served.
4. Correct present address is R 23, M P NAGAR ZONE 1Huzur, Shiksha Mandal S.O, BHOPAL, Madhya Pradesh, INDIA, 462011 where the Board office is situated.
5. Though in PAN, the address was 82HarshwardhanNagar, Bhopal which is old address. None of the address was mentioned in the Assessment Order.
6. Correct mail ID is **bocboard@mp.gov.in** The staff could not check this email id at that time.
7. We don't know from where the Department has collected the Email id. **mpbocbankstatement@gmail.com**
8. The E Mail Id **mpbocaudit@gmail.com** is mentioned in form no. 35. It seems that this Email id was mentioned by our council who was our Auditor and who filed the Appeal at that time. However, the Department has sent mail on mpbocaudit@gmail.com which was wrong mail id. So, no mail was received.

Since we could not know about any of the hearing dates, no body Appeared before CIT(A)

Bhopal
Dated: - 21.07.2025


Secretary,
म.प्र. भवन एवं अन्य संनिर्माण
For Madhya Pradesh Building And
Other Construction Welfare
Board, Bhopal

4. Ld. AR deliberated the submissions made by assessee in above Written-Synopsis and requested to condone the delay which had occurred in filing first appeal before CIT(A) and also restore the present matter to the file of AO for a fresh adjudication.

5. Ld. DR for revenue agreed with the submission and prayer of assessee/Ld. AR but makes a request to direct the assessee to stay diligent and represent its case before AO without seeking unnecessary adjournments.

6. Considering the Written-Synopsis of assessee as re-produced above; the submissions of learned Representatives of both sides noted above; having regard to the principle of natural justice and also bearing in mind that no prejudice would be caused to revenue if the present matter is restored at the level of AO for a fresh adjudication, we condone the delay in filing first-appeal and remand this matter back to the file of AO for adjudication afresh, at the risk and responsibility of assessee. The AO shall give necessary opportunity of hearing to assessee and pass an appropriate order uninfluenced by his earlier order. The assessee is also directed to remain vigilant and ensure participation in the hearings as may be fixed by AO and do not seek unnecessary adjournments failing which the AO shall be at liberty to pass appropriate order in accordance with law. Ordered accordingly.

7. Resultantly, this appeal is allowed for statistical purpose.

Order pronounced in open court on 28/07/2025

Sd/-

(PARESH M. JOSHI)
JUDICIAL MEMBER

Sd/-

(B.M. BIYANI)
ACCOUNTANT MEMBER

Indore

दिनांक /Dated : 28/07/2025

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