

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

**BEFORE B.M. BIYANI, ACCOUNTANT MEMBER**  
**AND**  
**SHRI PARESH M JOSHI, JUDICIAL MEMBER**

**ITA No.116/Ind/2025 (AY: 2013-14)**

Aroleen Softech and Engineering Private Limited, 270 Shastri Market, Indore <b>(PAN: AAJCA4128P)</b>	<b>बनाम/</b> <b>Vs.</b>	Income Tax Officer 1(1), Indore
(Appellant)		(Revenue)
Assessee by	Shri Apurva Mehta, AR	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	24.07.2025	
Date of Pronouncement	28.07.2025	

**आदेश / O R D E R**

**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/NFAC/S/250/2024-25/1070645536(1) dated **26.11.2024** passed by the Ld. CIT(A) u/s 250 of the Act which is hereinafter referred to as the “**Impugned order**”. The relevant Assessment Year is 2013-14

and the corresponding previous year period is from 01.04.2012 to 31.03.2013.

**2. FACTUAL MATRIX**

**2.1** That as and by way of an assessment order made **u/s 144/147 of the Act**, income of the assessee was computed and assessed at **Rs.2,57,810/-**. Income as per Return of Income was **Rs.1036/-**. Additions of **Rs.2,31,659/-** was added as and by way of unexplained income (Accommodation entry) and **Rs.25,115/-** as and by way of undisclosed profit. That the aforesaid assessment order is dated 14.11.2019 which is hereinafter referred to as **"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 Ld. CIT(A) who by the **"impugned order"** has dismissed the appeal of the assessee on the grounds and reasons specified therein. The core finding of Ld. CIT(A) is reproduced below:

*"7. During the course of appellate proceedings, no reply has been filed by the appellant. I have perused the order of the Assessing Officer and considered the facts of the case. The Assessing Officer has passed a speaking order with detailed discussion on the issues involved therein. The appellant has not pursued the appeal despite being granted several opportunities through notices u/s 250 of the I.T. Act. No details, documents or*

*submissions have been provided by the appellant substantiating its grounds of appeal. Moreover, mere facts mentioned in Form No. 35 cannot be considered in the absence of any supporting documentary evidence and submissions.*

*The AO has passed a reasoned and speaking order considering all the facts and the circumstances of the case. Also, the appellant has failed to bring anything on record to support its grounds of appeal and to counter the additions made by the A.O. Therefore, there is no reason to interfere with the order passed by the A.O. Hence, the appeal filed by the appellant is dismissed.*

*8. In result, the appeal filed by the appellant is dismissed”.*

**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. On the facts and in the circumstances of the case and in law, the Ld. Commissioner of Income Tax (Appeals), NFAC [‘the Ld. CIT(A), NFAC’] has erred in upholding the Order of the Ld. Income Tax Officer - 1(1), Indore (hereinafter referred to as ‘the Ld. AO’) by confirming the additions of Rs. 2,56,774/- made by the Ld. AO, which is wrong and contrary to the facts of the case and provisions of the Act.*

*2. On the facts and in the circumstances of the case and in law, the Ld. CIT(A), NFAC has erred in upholding the additions made by the Ld. AO made vide Ex-Parte Assessment Order dated 14.11.2019, without providing proper and sufficient opportunity of being heard and thus, the Ex-Parte Order of the Ld. CIT(A), NFAC is liable to be set aside.*

*3. On the facts and in the circumstances of the case and in law, the Ld. CIT(A), NFAC has erred in upholding the reassessment order without appreciating that the assessee company has already been struck off by RoC and is not in existence as on the date of initiation of the reassessment proceedings and any order passed upon non-existent entity is invalid and the reassessment proceedings are void ab initio. Thus, the reassessment order dated 14.11.2019 is liable to be quashed and the reassessment proceedings are liable to be set aside.*

*4. On the facts and in the circumstances of the case and in law, the Ld. CIT(A) has erred in not quashing the reassessment proceedings without appreciating that the reassessment proceedings are not in accordance with the provisions of Section 147, Section 148, Section 149 and Section 151 of the Act. Thus, the reassessment proceedings are liable to be set aside.*

*The appellant craves leave to add, alter, amend or withdraw any of the grounds of appeal”.*

### **3. Record of Hearing**

**3.1** The hearing in the matter took place before this Tribunal on 24.07.2025 when the Ld. AR for and on behalf of the assessee appeared before us and interalia contended that basis an application dated 21.07.2025 that there are in all four appeals including the instant appeal for different years and hence all should be heard together along with instant appeal which are listed for 13.08.2025. However only one appeal that is instant appeal is listed for hearing today i.e. ITA No.116/Ind/2025 for the Assessment Year 2013-14. The remaining three appeals are for Assessment Year 2012-13, Assessment Year 2013-14 and Assessment Year 2014-15. However after some debate and discussion the Ld. AR made a statement that he is not pressing for adjournment. Hence the instant appeal was taken up for hearing with the consent of Ld. DR for the revenue.

**3.2** The Ld. AR then interalia contended that the **“impugned assessment order”** is u/s 144 of the Act. In so far as **“impugned order”** is concerned our attention was invited to Form No.35 wherein on page 1 of the form which has details of the assessee the e-mail id provided was of assessee’s previous counsel which was [satnam.sheetal@gmail.com](mailto:satnam.sheetal@gmail.com) and that was for communication purpose of notice(s) etc. Even at para 17 of Form 35 which deals with the address to which notices may be sent to the appellant the e-mail address was of the previous counsel of the assessee which was [satnam.sheetal@gmail.com](mailto:satnam.sheetal@gmail.com). It was fairly submitted by the Ld. AR that certain adjournments were indeed taken but the assessee’s intention and attitude was to comply with the notices always and to cooperate with the authorities in a bonafide manner. The Ld. AR prayed that matter be set aside and then remand to Ld. CIT(A) for *denovo* consideration. The Ld. DR appearing for and on behalf of the revenue stated that revenue has no objection if the Tribunal set aside’s the **“impugned order”** and remand the case back to the file of Ld. CIT(A) for *denovo* consideration.

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.

4.3 We **basis** records of the case and after hearing and upon examining the contentions are of the considered opinion that the “**impugned order**” should be set aside as is prayed for by both the Ld. AR and the Ld. DR. Accordingly we set aside the “**impugned order**” and remand the case to Ld. CIT(A) for *denovo* consideration. In both the orders of lower authority we find that the assessee has remained absent consequently determination of income has taken place basis material on record but now the assessee has expressed that they have all the intent to proceed with 1<sup>st</sup> appeal with all **sincerity**, hence we set aside the “**impugned order**” as the Ld. AR & the Ld. DR are near unanimous for a *denovo* adjudication by the Ld. CIT(A).

5. Order

5.1 In the premises the “**impugned order**” is set aside as and by way of remand to the file of Ld. CIT(A) on *denovo basis*.

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

Order pronounced in open court on 28.07.2025.

Sd/-

Sd/-

**(B.M. BIYANI)**  
**ACCOUNTANT MEMBER**

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

Indore

दिनांक/ Dated : 28/07/2025

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  
Income Tax Appellate Tribunal  
Indore Bench, Indore