

**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.263 TO 265/Ind/2025 (AY:2013-14 TO 2015-16)

Late Shri Sasmit Vyas [L/H: Ms. Anshu Vyas], Oriental Complex, Scheme No.54, Indore	<b><u>बनाम/</u></b> Vs.	Ward 1(4) Indore
(Assessee/Appellant)		(Revenue/Respondent)
PAN:ADMPV8256C		

&

ITA No. 152 & 159/Ind/2025 (AY:2014-15 & 2015-16)

Ward 1(4) Indore	<b><u>बनाम/</u></b> Vs.	Late Shri Sasmit Vyas [L/H: Ms. Anshu Vyas], Oriental Complex, Scheme No.54, Indore
(Revenue/Appellant)		(Assessee/Respondent)
PAN:ADMPV8256C		

Assessee by	Shri Soumya Bumb, AR
Revenue by	Shri Ashish Porwal, Sr. DR
Date of Hearing	02.12.2025
Date of Pronouncement	03.12.2025

**आदेश / ORDER**

**Per Bench:**

This bunch of five (5) appeals, consisting of three (3) appeals by assessee and two (2) appeals by revenue, is being disposed by this common order

since the parties and learned Representatives are same and the underlying facts/issues are also identical.

2. The assessee "Shri Sasmit Vyas" has expired on 02.06.2021 and these matters are being pursued by deceased assessee's wife & legal heir "Ms. Anshu Vyas". Accordingly, the case titles are suitably modified in database and corrected titles as mentioned above are taken.

**Assessee's appeals (ITA No. 263 to 265/Ind/2025):**

3. These are three (3) Quantum-Appeals directed against three (3) separate orders of first-appeals, all dated 30.12.2024 and passed by learned Commissioner of Income-tax (Appeals)-National Faceless Appeal Centre, Delhi ["CIT(A)"], which in turn arise out of respective three (3) assessment-orders dated 16.03.2022 and passed by National Faceless Assessment Centre, Delhi ["AO"] u/s 147 r.w.s. 144 & 144B of the Income-tax Act, 1961 ["Act"], for three (3) Assessment Years 2013-14 to 2015-16.

4. Ld. AR for assessee referred assessment-orders and pointed out that the AO initiated proceedings u/s 147 vide notices dated 30.03.2021 but thereafter the assessee "Shri Sasmit Vyas" expired on 02.06.2021 and the representation could not have been made before AO which has led the AO to pass ex-parte assessment-orders. Further, although the legal heir "Ms. Anshu Vyas" somehow filed first appeals before CIT(A) but was unable to make representation which led the CIT(A) to pass ex-parte orders and

dismissed assessee's first appeals. Ld. AR submitted that the legal heir is a lady and she has compiled necessary details/documents with sincere efforts and ready to represent these matters before AO so that cases of her late husband can be appropriately settled. With folded hands, Ld. AR prayed that in the interest of justice these matters may be restored at the level of AO to enable the legal heir to make representation.

5. Ld. DR for revenue agrees with the submission and prayer of Ld. AR but makes a request to direct the assessee to make representation before AO without seeking unnecessary adjournments.

6. Considering above submissions of parties and having regard to the principle of natural justice and also bearing in mind that no prejudice would be caused to revenue if these cases are restored at the level of AO, we remand these matters back to the file of AO for adjudication afresh. The AO shall give necessary opportunity of hearings to assessee and pass appropriate orders uninfluenced by his earlier orders. 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.

**Revenue's appeals (ITA No. 152 & 159/Ind/2025):**

7. These are two (2) Penalty-Appeals directed against two (2) separate orders of first-appeals, both dated 30.12.2024 and passed by learned Commissioner of Income-tax (Appeals)-National Faceless Appeal Centre, Delhi ["CIT(A)"], which in turn arise out of respective two (2) penalty- orders dated 15.09.2022 and passed by ITO-4(3), Indore ["AO"] u/s 271(1)(c) of the Income-tax Act, 1961 ["Act"], for two (2) Assessment Years 2014-15 & 2015-16.

8. Learned Representatives of both sides are *ad idem* that these appeals involve penalties u/s 271(1)(c) which are dependent on outcome of Quantum-Appeals. Since the Quantum-Appeals are being remanded to AO in earlier part of this order, these matters must also be remanded to AO for adjudication afresh after considering outcome of Quantum-Appeals and also considering submissions of assessee. We accept submissions and accordingly remand these matters to the file of AO for a fresh adjudication after considering outcome of Quantum-Appeals and also considering submissions of assessee.

9. Resultantly, these appeals are allowed for statistical purposes.

Order pronounced in open court on 03/12/2025

Sd/-

(PARESH M. JOSHI)  
JUDICIAL MEMBER

Sd/-

(B.M. BIYANI)  
ACCOUNTANT MEMBER

**Indore**

दिनांक/ Dated : 03/12/2025

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