

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.705 to 707 & 703 to 704/Ind/2025
A. Ys:1996-1997 to 1998-99 & 1999-2000 to 2000-01
&
ITA No.716 & 717, 718 to 721/Ind/2025
A. Ys:2001-02 & 2002-03, 2004-05 to 2007-08

Shiva Narayan Gupta, BG-193 Scheme No.74C, Vijay Nagar, Indore	<u>बनाम/</u> Vs.	DCIT 1(1) Indore
(Assessee/Appellant)		(Revenue/Respondent)
PAN: AAIPG4563A		
Assessee by	Shri Shashank Sharma, AR	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	06.01.2026 & 07.01.2026	
Date of Pronouncement	13.01.2026	

आदेश / ORDER

Per Bench:

This bunch of eleven (11) appeals filed by assessee for Assessment-Years ["AYs"] 1996-97 to 2002-03 & 2004-05 to 2007-08 is directed against eleven (11) separate orders of first-appeals, all dated 17.06.2025 and passed by learned Commissioner of Income-Tax (Appeals)-NFAC, Delhi ["CIT(A), NFAC"], which in turn arise out of respective assessment-orders dated 29.03.2014

passed by learned Deputy Commissioner of Income-tax, Circle-3(1), Indore
[“AO”] u/s 143(3)/147 of Income-tax Act, 1961.

2. We have heard learned Representatives of both sides and carefully perused the case record.

3. Learned Representatives of both sides are *ad idem* that the grounds raised by assessee in all these appeals and the underlying facts/issues involved are identical, therefore these appeals are disposed of by this single order for the sake of brevity and convenience. For the sake of reference, the grounds raised in first appeal of AY 1996-97 are re-produced below:

“1.That the Id. CIT(A) erred in treating the appeal defective and dismissed on want of documents already submitted on 28.04.2014.

2.That the Id. CIT(A) erred in not considering the fact that the entire reassessment proceedings are bad in law and void ab initio.

3.That the Id. CIT (A) erred in not considering the facts and submission of the appellant and dismissed the case on technical grounds.

4.That the appellant craves leave to alter, amend, delete, add OR modify any ground of appeal.”

4. Ld. AR for assessee invited our attention to the order of first-appeal being ITA No. 705/Ind/2025 passed by CIT(A) for AY 1996-97 reading as under and submitted that in all matters, similar order has been passed:

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भारत सरकार / GOVERNMENT OF INDIA
वित्त मंत्रालय / MINISTRY OF FINANCE
आयकर विभाग / INCOME TAX DEPARTMENT
राष्ट्रीय पहचानविहीन अपील केन्द्र / NATIONAL FACELESS APPEAL CENTRE (NFAC)
दिल्ली / DELHI

To, SHIVA NARAYAN GUPTA BG-193 SCHEME NO. 74C ,VIJAY NAGAR INDORE 452001 ,Madhya Pradesh India	
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PAN: AAIPG4563A	AY: 1996-97	Dated: 17/06/2025	DIN & Order No : ITBA/NFAC/S/250/2025-26/1077100437(1)
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Order u/s 250 of Income Tax Act,1961

Instituted on 25/04/2014 from the order of AO dated 29/03/2014

Appeal No	CIT (A), Indore- 1/10827/2014-15 (Manual Appeal Register Number: IT-173/2014-15)
Status/Deductor Category	Individual
Residential Status	Resident
Nature of Business	Others
Section under which the order appealed against was passed	143(3)r.w.s147
Date of Order under which the order appealed against was passed	29/03/2014
Income/Loss Assessed (in Rs .)	0
Tax/Penalty/Fine/Interest Demanded (in Rs.)	24259170
Present for the appellant	Not Applicable
Present for the Department	Not Applicable

1. An appeal has been filed on 24.04.2014, supposedly against order under section 143(3) r.w.s 147 of the Income Tax Act, 1961 (hereinafter, 'the Act') for the Assessment Year (hereinafter "AY") 1996-97 by the appellant Shri Shiv Narayan Gupta having PAN: AAIPG4563A.

2. The appeal is not accompanied with any Memorandum of Appeal. There does not exist documents like Form No. 35, Grounds of Appeal, Statement of facts, Assessment order in this case.

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3. During the appellate proceedings, notices under section 250 of the Act were issued on 02.04.2019, 17.08.2019, 22.07.2020, 24.01.2021, 07.07.2021, 22.09.2021, 26.10.2021, 24.11.2021, 13.01.2022, 03.03.2022, 24.04.2022, 24.06.2022, 03.05.2024 and 06.06.2025.

3.1. The appellant filed his submission on 11.02.2021, 21.07.2021, 09.11.2021, 07.12.2021, 15.01.2022, 03.03.2022, 21.04.2022, 24.06.2022, 02.11.2022, 05.05.2024 and 07.06.2025.

The appellant has filed same written submission on each occasion.

3.2. Vide Notice dated 03.05.2024, the appellant was requested to file the appeal records like Form No. 35, Grounds of Appeal, Statement of facts, Assessment order etc. But on 05.05.2024, the appellant had just submitted the same written submission. He did not file Form No. 35, Grounds of Appeal, Statement of facts, Assessment order.

3.3. Further, a letter was also issued vide DIN & Letter No: ITBA/NFAC/F/17/2024-25/1065904506(1) dated 21.06.2024 to the appellant and requested him to file Form No. 35, Grounds of Appeal, Statement of facts and Assessment order. But again, he did not file any response.

3.4. Further, one more opportunity was given to the appellant by issuing notice under section 250 of the Act dated 06.06.2025 to file his submission on or before 16.06.2025. In this letter, it was clearly mentioned that if you do not file Form No. 35, Grounds of Appeal, Statement of facts and Assessment Order, the appeal would be treated as defective and dismissed.

But again on 07.06.2025, the appellant has reiterated its written submission of 64 pages, however, he has not filed Form No. 35, Grounds of Appeal, Statement of facts and Assessment Order.

4. Decision: In view of above, it is evident that despite numerous opportunities, the appellant has not rectified its Memorandum of Appeal. In absence of Assessment order, appeal cannot be decided. **Hence the appeal is treated as defective and dismissed.**

Commissioner of Income-tax (Appeals)
Income Tax Department

5. Thereafter it emerged, on further discussions and perusal of case record, that the assessee filed requisite documents of first-appeal (Form No. 35, Grounds of Appeal, Statement of Facts, etc.) to CIT(A), Indore on 28.04.2014 under "physical mode" then prevailing [copies of the documents so filed are placed in case file]. Subsequently, the proceeding of first-appeal

was migrated to Faceless System and the CIT(A), NFAC passed impugned orders under Faceless System. Therefore, due to migration of assessee's first appeals from physical regime to faceless regime, there was a change from CIT(A), Indore to CIT(A), NFAC and hence the papers filed by assessee under physical mode to CIT(A), Indore might have missed attention or may not be available to the new CIT(A), NFAC. Therefore, in the situation, the impugned orders passed by CIT(A), NFAC dismissing assessee's first-appeals on the footing of non-prosecution and also on the footing of non-filing of requisite documents (Form No. 35, Grounds of Appeal, Statement of Facts, Assessment Order, etc.) are not proper. Faced with this situation, we set aside the impugned orders passed by CIT(A), NFAC and remit all these matters to the file of CIT(A), NFAC for adjudication afresh after giving fresh opportunities to assessee. The Ld. AR for assessee acknowledged in open court that the assessee shall avail those opportunities; re-file the copies of documents as may be required by CIT(A), NFAC and also make a full representation to CIT(A), NFAC without seeking unnecessary adjournments. Ordered accordingly.

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6. Resultantly, these appeals are allowed for statistical purpose.

Order pronounced in open court on 13/01/2026

Sd/-

(PARESH M. JOSHI)
JUDICIAL MEMBER

Sd/-

(B.M. BIYANI)
ACCOUNTANT MEMBER

Indore

दिनांक /Dated : 13/01/2026

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