

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.258 & 259/Ind/2025
Assessment Years: 2013-14 & 2016-17

Samta Devcon Private Ltd. 221 Starlit Tower, 29, Y.N. Road, Indore (Assessee/Appellant)	<u>बनाम/</u> Vs.	Assessment Unit of Income- tax Department (Revenue/Respondent)
PAN: AASCS9347R		
Assessee by	Shri Harsh Vijaywargiya, AR	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	29.01.2026	
Date of Pronouncement	06.02.2026	

आदेश / O R D E R

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

The captioned two (2) appeals have been filed by assessee challenging two (2) separate orders of first-appeal, both dated 26.01.2025 and passed by learned Commissioner of Income-Tax (Appeals)-NFAC, Delhi ["CIT(A)"], which in turn arise out of respective assessment-orders dated 08.05.2023 & 30.05.2023 passed by learned Assessment Unit of Income-tax Department ["AO"] u/s 147 r.w.s. 144 & 144B of Income-tax Act, 1961 ["the Act"] for Assessment-Year ["AY"] 2013-14 & 2016-17 respectively.

2. Learned Representatives of both sides are *ad idem* that the underlying facts and issues of both appeals are similar. Therefore, in the discussions to follow, the facts of AY 2013-14 are referred and the adjudication made therein shall apply mutatis mutandis to AY 2016-17.

3. Ld. AR for assessee submitted that the AO has passed assessment-order u/s 144 for non-prosecution by assessee but the notices were sent by AO through email to vikas459jain@yahoo.com which did not reach to assessee. He further submitted that although the AO has mentioned "Further a physical letter has also been issued through India Speed Post on 10.04.2023, however assessee has not furnished any reply till date" in assessment-order but the AO has not mentioned the details/number of speed post so as to enable the assessee to track the status. Ld. AR, however, stressed in open court that the assessee did not receive any such speed post. Ld. AR thereafter submitted that the order of first-appeal is also ex-parte as the CIT(A) has served notices of hearing through e-mail only [Para No. 4 of CIT(A)'s order] and that too within a short period from 17.10.2024 to 20.12.2024 which could not be attended by assessee. Therefore, the non-representation before lower authorities occurred. Ld. AR, however, acknowledges that the assessee is ready and willing to make a proper representation before AO if an opportunity is given and hence prays that the present matter should be remanded to AO for an apt adjudication.

4. Ld. DR for revenue submitted that the assessee has remained non-complaint before both of the lower authorities. He pointed out that the

assessee has filed first-appeal to CIT(A) as well as the present appeal to ITAT in time. Therefore, in the situation, if the bench remits these matters to AO for a fresh adjudication, a suitable cost must be imposed upon assessee and also the assessee must be given stricter directions.

5. We have considered submissions of both sides and perused the orders of lower authorities. Having regard to the facts as narrated; the principle of natural justice and fair play and also bearing in mind that no prejudice would be caused to revenue if the present matters are restored at the level of AO, we remand these matters back to the file of AO for adjudication afresh, at the risk and responsibility of assessee and **subject to payment of a cost of Rs. 10,000/- per case by assessee to Income-tax Department through a suitable challan. The assessee shall submit copy of duly paid challans to the AO during proceedings.** The AO shall give necessary opportunity of hearing 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 orders in accordance with law. Ordered accordingly.

6. Resultantly, these appeals are allowed for statistical purpose, subject to payment of cost by assessee as mentioned above.

Order pronounced in open court on 06.02.2026.

Sd/-

(PARESH M. JOSHI)
JUDICIAL MEMBER

Sd/-

(B.M. BIYANI)
ACCOUNTANT MEMBER

Indore

दिनांक /Dated : 06/02/2026

Patel/Sr. PS

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

By order
Senior Private Secretary
Income Tax Appellate Tribunal
Indore Bench, Indore