

**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.655/Ind/2025  
Assessment Year:2010-11

Vinod Jaiswal, 393, Plowden Road, Mhow, Indore (Assessee/Appellant)	<b><u>बनाम/</u></b> Vs.	ITO 5(3), Indore (Revenue/Respondent)
<b>PAN: ABFPJ3589F</b>		
Assessee by	Shri Ayush Garg, AR	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	18.02.2026	
Date of Pronouncement	27/02/2026	

**आदेश / O R D E R**

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

Feeling aggrieved by order of first-appeal dated 30.05.2025 passed by learned Commissioner of Income-Tax (Appeals)-Addl/JCIT (A)-1, Guwahati ["CIT(A), NFAC"] which in turn arises out of assessment-order dated 11.12.2017 passed by learned ITO-5(3), Indore ["AO"] u/s 143(3)/147 of Income-tax Act, 1961 ["the Act"] for Assessment-Year ["AY"] 2010-11, the assessee has filed this appeal on the grounds mentioned in Appeal Memo (Form No. 36).

2. The background facts leading to present appeal are such that for the AY 2010-11, the assessee filed return of income declaring a total income of Rs. 4,01,910/- which was assessed. Subsequently, the AO initiated proceeding of re-assessment u/s 147 against assessee through a notice dated 27.03.2017 u/s 148. Ultimately, the AO completed reassessment after making an addition of Rs. 14,00,000/- on account of unexplained deposits in bank a/c and thereby re-assessing total income at Rs. 18,01,910/-. Aggrieved, the assessee carried matter in first-appeal whereupon the CIT(A), NFAC dismissed assessee's appeal on account of non-prosecution and upheld the order passed by AO. Now, the assessee has come before us by way of next appeal.

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

4. It emerged during hearing that the assessee filed first-appeal consisting of Form No. 35 and other required documents to CIT(A)-II, Indore Bhopal on 13.01.2018 under "physical mode" then prevailing. Thereafter, the CIT(A)-II, Indore fixed hearing of appeal, in response to which the assessee filed reply on 13.06.2019. The copy of assessee's reply consisting of 13 pages, duly acknowledged by official seal of CIT(A)-II, Indore is filed as "Exhibit-P/1" to Ld. AR's Written-Submission. Subsequently, the proceeding of first-appeal was migrated to Faceless System and the CIT(A), NFAC passed impugned order dated 30.05.2025. Thus, it appears that the due to migration of assessee's first appeal from physical regime to faceless regime,

there was a change from CIT(A)-II, Indore to CIT(A), NFAC and hence the papers of earlier proceedings conducted by CIT(A)-II, Indore might have missed attention or may not be available to the new CIT(A), NFAC. Further, the Para No. 4.1.2 of impugned order shows that the Ld. CIT(A), NFAC has issued notices dated 23.12.2020, 06.04.2021 and 28.07.2021 during Covid-19 period and subsequently issued notices dated 23.04.2024, 25.09.2024 and 06.05.2025 after a gap of about 3 years. Further, the Ld. CIT(A), NFAC has himself noted that the delivery of e-mail of last three notices dated 23.04.2024, 25.09.2024 and 06.05.2025 got bounced. Therefore, in the situation, the impugned order passed by CIT(A), NFAC dismissing assessee's first-appeal on the footing of non-prosecution is not a proper order and requires a fresh adjudication. Being so, we accept the request of Ld. AR and accordingly set aside the impugned order passed by CIT(A), NFAC and remit this matter to the file of CIT(A), NFAC for adjudication afresh after considering entire material. Needless to mention that the CIT(A), NFAC shall give full opportunities to assessee to make submissions and consider assessee's submissions judiciously. The assessee is also directed to make all submissions to CIT(A), NFAC without seeking unnecessary adjournments. Ordered accordingly.

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

Order pronounced in open court on 27/02/2026

Sd/-

(PARESH M. JOSHI)  
JUDICIAL MEMBER

Sd/-

(B.M. BIYANI)  
ACCOUNTANT MEMBER

**Indore**

दिनांक /Dated : 27/02/2026

Patel/Sr. PS

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

By order  
Sr. Private Secretary  
Income Tax Appellate Tribunal  
Indore Bench, Indore