

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.834/Ind/2025
Assessment Year:2020-21

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| Madhya Bharat Infra, HIG-8, Priyadarshini Nagar, Itarsi | <u>बनाम/</u> <u>Vs.</u> | ITO-1 Itarsi |
| (Assessee/Appellant) | | (Revenue/Respondent) |
| PAN: AAVFM2571M | | |
| Assessee by | Shri Shubham Vyas, AR | |
| Revenue by | Shri Ashish Porwal, Sr. DR | |
| Date of Hearing | 15.04.2026 | |
| Date of Pronouncement | 17.04.2026 | |

आदेश / O R D E R

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

Feeling aggrieved by order of first-appeal dated 30.07.2025 passed by learned Commissioner of Income-Tax (Appeals)-NFAC, Delhi ["CIT(A)"] which in turn arises out of assessment-order dated 20.01.2025 passed by learned Assessment Unit ["AO"] u/s 143(3) of Income-tax Act, 1961 ["the Act"] for Assessment-Year ["AY"] 2020-21, the assessee has filed this appeal on the grounds mentioned in Appeal Memo (Form No. 36).

2. Ld. AR for assessee submitted that in present case, the Ld. CIT(A) passed ex-parte order dismissing assessee's first appeal and merely approved the order of AO, although due to non-prosecution by assessee on the dates of hearing, but the order passed by Ld. CIT(A) is against the mandate of section 250(6) which provides: "*The order of the Commissioner (Appeals) disposing of the appeal shall be in writing and shall state the points for determination, the decision thereon and the reason for the decision*". It is further submitted that the non-prosecution by assessee was due to *bona fide* reason as the authorized representative of assessee failed to attend assessee's case before CIT(A). It is further submitted that the assessee made participation before AO during assessment-proceeding which shows that the assessee does not have non-compliant attitude. Further, the assessee is having, in his possession, all relevant details and documents and ready to make an effective representation before Ld. CIT(A). Ld. AR prayed that in the interest of justice, one more opportunity be given to assessee by way of restoring this matter at the level of Ld. CIT(A) for a *de novo* adjudication. He acknowledged that the assessee shall definitely make a proper and effective representation before Ld. CIT(A).

3. The Ld. DR for revenue, though not opposing the prayer of the assessee for restoration, submitted that the assessee had remained non-compliant during the proceedings of first-appeal, which constrained the Ld. CIT(A) to pass ex-parte order. It was, therefore, submitted that while

restoring the matter, appropriate directions may be issued to ensure strict compliance by the assessee.

4. In view of above submissions of parties; having regard to the principle of natural justice and also bearing in mind that no prejudice would be caused to revenue if the present matter is restored at the level of Ld. CIT(A), we remand this matter back to the file of Ld. CIT(A) for adjudication afresh, at the risk and responsibility of assessee. The Ld. CIT(A) shall give necessary opportunity of hearing to assessee and pass an appropriate order uninfluenced by his earlier order. The assessee is also directed to remain vigilant and ensure participation in the hearings as may be fixed by Ld. CIT(A) without seeking unnecessary adjournments failing which the Ld. CIT(A) shall be at liberty to proceed in accordance with law. Ordered accordingly.

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

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| Order pronounced in open court on 17/04/2026 |
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Sd/-

(PARESH M. JOSHI)
JUDICIAL MEMBER

Indore

दिनांक /Dated : 17/04/2026

Patel/Sr. PS

Sd/-

(B.M. BIYANI)
ACCOUNTANT MEMBER

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