

**IN THE INCOME TAX APPELLATE TRIBUNAL
DIVISION BENCHES 'SMD', CHANDIGARH**

BEFORE MS. DIVA SINGH, JUDICIAL MEMBER
AND Dr.B.R.R.KUMAR, ACCOUNTANT MEMBER

ITA No. 346/CHD/2018
Assessment Year: 2013-14

M/s Mount Carmel
Educational Society,
Sector 47-B, Chandigarh.
PAN : AABTM5447J

Vs

The DCIT,
Circle-1(Exemption),
Chandigarh.

(Appellant)

(Respondent)

Appellant by : Shri Nikhil Goyal,CA
Respondent by : Shri Manoj Kumar, Sr.DR

Date of hearing : 12.06.2018
Date of Pronouncement : 14.06.2018

ORDER

PER DIVA SINGH

The present appeal has been filed by the assessee assailing the correctness of the order dated 17.01.2018 of CIT(A) Chandigarh pertaining to 2013-14 assessment year

2. The ld. AR at the time of hearing inviting attention to ground Nos. 1 to 3 raised in the present appeal submitted that the notices stated to have been sent in para 6 by the CIT(A) could not be attended to as the office staff attending to THE correspondences not realizing its importance, did not bring it to the notice of the administration for further communication to the counsel. Accordingly, it was his request that opportunity of being heard may be granted to the assessee as for reasons beyond his control, the assessee could not participate. The ld. Sr.DR considering the record, had no objection to the said prayer of the ld. AR.

3. We have heard the rival submissions and perused the material on record. It is seen that the following specific grounds raised by the assessee have been addressed by the ld. AR:

1. *That the Ld. Commissioner of Income Tax (Appeals) has erred in dismissing the appeal of the assessee and passing an ex-parte order against the assessee.*

2. *That no sufficient or reasonable opportunity have been afforded to the appellant to attend the case and further, the assessee was prevented by sufficient and reasonable cause in not attending to the hearings before*

the CIT(A).

3. Notwithstanding the above said grounds of appeal, the CIT(A) was required to adjudicate the various grounds of appeal on merits rather than dismissing the appeal of the assessee in a summary manner.

4. It is noticed that three specific opportunities were given by the CIT(A) to the assessee, despite this the assessee remained unrepresented. In the light of the submissions of the parties before the Bench, accepting the oral undertaking given by the Id. AR that the assessee shall participate in the proceedings, the impugned order is set aside back to the file of the CIT(A) The assessee in its own interest is directed to ensure its participation fully and fairly and not abuse the trust reposed in the interests of substantial justice. The CIT(A) shall pass a speaking order in accordance with law after giving the assessee a reasonable opportunity of being heard. Said order was pronounced in the Open Court at the time of hearing itself.

5. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the Open Court on 14th June,2018.

Sd/-

**(Dr.B.R.R.KUMAR)
ACCOUNTANT MEMBER**

Sd/-

**(DIVA SINGH)
JUDICIAL MEMBER**

'Poonam'

Copy to:

1. The Appellant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR

Asstt. Registrar
ITAT,Chandigarh.