

**IN THE INCOME TAX APPELLATE TRIBUNAL
DIVISION BENCH, CHANDIGARH**

**BEFORE SHRI SANJAY GARG, JUDICIAL MEMBER AND
DR. B.R.R. KUMAR, ACCOUNTANT MEMBER**

ITA No. 133/CHD/2018
Assessment Year : 2009-10

Sh. Mohinder Singh, S/o Sh. Gurdial Singh, Vill Alilpur Khasla, Sherpur, Malerkotla, Distt. Sangrur	Vs.	The ITO, Ward-1, Malerkotla
--	-----	--------------------------------

PAN No. AEBPS0431A

(Appellant)

(Respondent)

Appellant by	:	Sh. Aman Parti, Advocate
Respondent by	:	Sh. Manjit Singh, Sr. DR

Date of Hearing	:	02.05.2018
Date of Pronouncement	:	01.08.2018

ORDER

Per Sanjay Garg, Judicial Member:

The present appeal has been preferred by the assessee against the order dated 5.12.2017 of the Commissioner of Income Tax(A)-2, Ludhiana [hereinafter referred to as 'CIT(A)'] dismissing the appeal of the assessee agitating therein the additions made by the Assessing officer in the assessment proceedings carried out u/s 144 /147 of the Income-tax Act, 1961 (in short 'the Act') vide order dated 21.12.2016

2. At the outset, Ld. Counsel for the assessee has invited our attention to the impugned orders of the lower authorities and has submitted that the assessment order as well as the impugned order of

the CIT(A) are ex-parte orders. Ld. Counsel for the assessee has further invited our attention to the medical report of the assessee placed at pages 50 to 67 of the paper book to submit that the assessee has been suffering from 'Depressive Psychosis'. He has submitted that since the assessee was in the state of depression, he did not accept the notices issued by the Assessing officer and further that there was a delay in filing the appeal before the CIT(A) because of this reason only. However, the Ld. CIT(A) refused to condone the delay in filing the appeal. He, therefore, has submitted that the assessee may be given opportunity to properly present his case before the lower authorities.

3. The Ld. DR, on the other hand, has relied on the findings of the Assessing officer.

4. We have considered the rival submissions. We find that the assessee has reasonably explained his failure to appear before the lower authorities. In our view, the interest of justice will be well served if the assessee is given an opportunity to present his case before the lower authorities. Accordingly, the impugned order of the Ld. CIT(A) is hereby set aside and the matter is restored to the file of the Assessing officer for assessment afresh, in accordance with law. The assessee is directed to appear promptly either personally or through counsel as and when called for by the Assessing officer and will furnish necessary details as may be required by the Assessing officer for framing the assessment. Needless to say that the

Assessing officer will give proper opportunity to the assessee to present his case.

With the above observations the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the Open Court on 01.08.20189

Sd/-
(B.R.R.KUMAR)
ACCOUNTANT MEMBER
Dated : 01.08.2018
Rkk

Sd/-
(SANJAY GARG)
JUDICIAL MEMBER

Copy to:

- *The Appellant*
- *The Respondent*
- *The CIT*
- *The CIT(A)*
- *The DR*