

**आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़**  
**IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH**  
**BENCH, CHANDIGARH**

**श्रीमती दिवा सिंह, न्यायिक सदस्य एवं डा. बी.आर.आर. कुमार, लेखा सदस्य**  
**BEFORE: SMT. DIVA SINGH, JM & Dr. B.R.R.KUMAR, AM**

आयकर अपील सं./ITA No. 358/CHD/2016

निर्धारण वर्ष / A.Y : 2009-10

Akshaj Hi-tech Infrastructure P.Ltd., (formerly known as Surya H-tech Infrastructure Ltd., SCO 141,143, Sector 43, Chandigarh.	बनाम VS	The DCIT, Central Circle-I, Chandigarh.
स्थायी लेखा सं./PAN No: AAMCS0140A		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri TejMohan Singh

राजस्व की ओर से/ Revenue by : Dr. Gulshan Raj, CIT-DR

सुनवाई की तारीख/Date of Hearing : 09.10.2018

उद्घोषणा की तारीख/Date of Pronouncement : 28.11.2018

**आदेश/ORDER**

**PER DIVA SINGH**

The present appeal has been filed by the assessee assailing the correctness of the order dated 25.01.2016 of CIT(A) Gurgaon pertaining to 2009-10 assessment year on various grounds including ground Nos. 1 and 2 which read as under :

1. *That the learned CIT (A) erred in law and on facts in conceding to the findings of the Assessing Officer and upholding the additions.*

2. *That on the facts and in the circumstances of the case, the order passed by the assessing officer is bad in law, violative of principles of natural justice and void ab-initio.*

2. It is seen that the ld. AR on the earlier occasion submitted that the assessee is no longer at the address mentioned in the Memo of Appeal filed which is as under :

Akshaj Hi-tech Infrastructure P.Ltd.,  
(formerly known as Surya H-tech Infrastructure Ltd.,  
SCO 141,143, Sector 43, Chandigarh.

3. Afresh copy of form No. 36 was filed in the Bench and the ld. AR was directed to file the same before the Registry. The address mentioned in the Revised Form No. 36 is as under :

M/s Akshaj Hi-tech Infrastructure Pvt. Ltd.,  
Formerly known as Surya Hi-tech Infrastructure Ltd.,  
# 13, Basement, Arihant Nagar,  
Punjabi Bagh (W),  
New Delhi – 110 026.

**(In column No. 10)**

M/s Akshaj Hi-tech Infrastructure Pvt. Ltd.,  
C/o Shri Tejmoan Singh, Advocate  
# 527, Secstor 10-D, Chandigarh.

4. The Id. AR inviting attention to ground No. 1 raised before the CIT(A) submitted that the assessee remained unrepresented before the CIT(A) as no notice for the specific date has been received. Consequently, the appeal of the assessee was dismissed holding that the assessee is not serious in pursuing the appeal filed. Accordingly, it was his limited prayer that the correct address may be taken on record and issue may be remanded to the CIT(A) to pass an order after hearing the assessee.

5. The Id. CIT Dr. Gulshan Raj on considering the Memo of Appeal filed and the limited prayer of the assessee stated that he has no objection to the said prayer.

6. We have heard the rival submissions and perused the material on record. It is seen that the order passed by the CIT(A) was ex-parte wherein the assessee did not participate. The Id. AR has made a submission that no notice for the specific date has been received. Accordingly, addressing the limited prayer of the assessee, we set aside the impugned order and restore the issue back to the file of the CIT(A) with the direction to pass a speaking order in accordance with law after giving the assessee reasonable opportunity of being heard. At the same time, it is made clear that the opportunity so provided, it is hoped, is not abused by the assessee as in the eventuality of abuse of the same, the Id. CIT(A) would be at liberty pass a speaking order on the basis of material available on record. Thus, it is hoped that the assessee in its own interest makes full and proper compliance before the said authority. Said order was pronounced in the Open Court at the time of hearing itself.

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

Order Pronounced in the Open Court on 28.11. 2018.

**Sd/-**

**( डा. बी.आर.आर. कुमार )**  
**(Dr. B.R.R. KUMAR)**

**लेखा सदस्य/ Accountant Member**

**“पूनम”**

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant -
2. प्रत्यर्थी/ The Respondent -
3. आयकर आयुक्त/ CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्ड फाईल/ Guard File

**Sd/-**

**( दिवा सिंह )**  
**(DIVA SINGH)**

**न्यायिक सदस्य/Judicial Member**

आदेशानुसार/ By order,

सहायक पंजीकार/ Assistant Registrar  
ITAT, Chandigarh.