

IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH, AMRITSAR

BEFORE SH. N.S.SAINI, ACCOUNTANT MEMBER AND
SH. N.K.CHOUDHRY, JUDICIAL MEMBER

ITA No.67(Asr)/2018
Assessment Year:2008-09

Miss Nafeesa Shamshad
R/o C-27, Gogji Bagh,
Srinagar.

Vs. Income Tax Officer,
Ward 3(3), Srinagar
(J&K).

[PAN: BAUPS 5270D]

(Appellant)

(Respondent)

Appellant by: Sh. P.N. Arora (Ld. Adv.)

Respondent by: Smt. Ratinder Kaur (Ld.DR)

Date of hearing: 19.02.2019

Date of pronouncement: 19.02.2019

ORDER

PER N.K.CHOUDHRY, JM:

The instant appeal has been preferred by the Assessee/Appellant against the order impugned herein dated 23.11.2017 passed by the Ld. CIT(A)-2, Jalandhar (Camp Office at Srinagar) u/s 250(6) of the Income Tax Act, 1961 (hereinafter called as 'the Act').

2. The assessee has raised the following grounds of appeal.

"1. That learned CIT(A) has erred in law and facts and circumstances of the case by sustaining addition of Rs.6,51,430/-.

2. That learned CIT(A) has erred in law and facts and circumstances of the case by upholding the issue of notice u/s 148 without having reason to believe that income has escaped assessment.

3. That learned CIT(A) has erred in law and facts and circumstances of the case by upholding the addition merely on the basis of AIR Information."

3. In this case the assessment order was passed u/s 144/147 of the Act, 1961 which was challenged before the Ld. CIT(A), however, during the appellate proceeding before the Ld. CIT(A), no one was present on behalf of the assessee, therefore in the constant circumstances the Ld. CIT(A) was conscious to pass the order as *ex-parte* and whereby uphold the decision of the AO in assessing income the appellant at Rs.6,51,430/- for the year under consideration. The Ld. AR has submitted that in the instant case, the assessee was living at Srinagar, however, after marriage she was sifted to Delhi and thereafter she never received any notice from the Revenue Authorities including Ld. CIT(A).

4. On the other hand, the Ld. DR refuted the claim of the assessee by submitting that the assessee deliberately did not appear before the Revenue Authorities either in assessment proceeding or appellate proceeding.

5. Having considered the submission of the parties and perused the material available on record and observed that the assessee address in the assessment order as well as appellate order has been shown as C-27, Gogji Bagh, Srinagar, C/o HDFC Bank, MS Shopping Mall, Residency Road, Srinagar whereas according to amended Form-36 the address to which notices are supposed to be sent has been written as 30/702, Common Wealth Games, Village Near Akshar Dham Temple, New Delhi-92. On specific query by the Bench qua change of PAN and /or address on PAN which was under taken by the AO of the assessee that in due course of time the assessee shall do the necessary change qua address/PAN. Considering the peculiar facts and circumstances of the case as the assessee after getting married settled at Delhi and that could be reason for non receiving notices of the assessment as well as appellant proceedings, hence in the end of the justice we consider it appropriate to remand the case to the file of the Ld. CIT(A) to decide the

afresh while giving proper opportunities of being heard. It is suffice to say that the assessee shall co-operate with the appellant proceedings before the Ld. CIT(A) and appear as and when require and in case of failure, the assessee shall not be entitled in any leniency and the Ld. CIT(A) shall be at liberty to draw the adverse inference.

6. In the result, the appeal filed by the assessee stands allowed for statistical purposes.

Order pronounced in the open Court on 19.02.2019.

Sd/-
(N.S.SAINI)
ACCOUNTANT MEMBER

Sd/-
(N.K.CHOUDHRY)
JUDICIAL MEMBER

Dated: 19.02.2019

/PK/ Ps.

Copy of the order forwarded to:

- (1) Miss Nafeesa Shamshad R/o C-27, Gogji Bagh, Srinagar.
- (2) The Income Tax Officer, Ward 3(3), Srinagar.
- (3) The CIT(A)-2, Jalandhar (Camp Office at Srinagar)
- (4) The CIT concerned
- (5) The SR DR, I.T.A.T., Amritsar

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