

IN THE INCOME TAX APPELLATE TRIBUNAL "DB", BENCH AMRITSAR

BEFORE SHRI N.K. CHOUDHRY, JM & DR. A.L.SAINI, AM

आयकरअपीलसं./ITA No.242/ASR/2016

(निर्धारणवर्ष / Assessment Year: 2011-12)

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| Gagandeep Singh # 68, Railway Link Road, Amritsar (Punjab). | Vs. | JCIT Range-II, Amritsar, Punjab. |
| स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: ABSPS 9465 Q | | |
| (Appellant) | .. | (Respondent) |

Appellant by : Mr. Sudharshan Kapoor, Ld. Advocate

Respondent by : Sh. Charan Das, DR

सुनवाईकीतारीख/ Date of Hearing : 27/11/2019

घोषणाकीतारीख/Date of Pronouncement : 27/11/2019

आदेश / O R D E R

Per Dr. A.L. Saini:

The captioned appeal filed by the assessee, pertaining to assessment year 2011-12, is directed against the order passed by the Commissioner of Income Tax (Appeals)-1, Amritsar, which in turn arises out of an assessment order passed by the Assessing Officer u/s 144 of the Income Tax Act, 1961 (in short the Act) dated 26.02.2014.

2. At the outset itself, we note that the assessee could not plead his case before Id. CIT(A) and the order being an *ex-parte* order, stood vitiated on account of violation of principle of natural justice. We are of the view that in the interest of justice, another opportunity to contest the appeal before the Id. first appellate authority may be granted to the assessee.

3. We have heard Id. DR for the Revenue and perused the material available on record. We note that the Id. CIT(A) did not consider the assessment records while adjudicating the issue. We note that the Id. CIT(A) did not discuss the assessee's case on merits based on the material available before him hence it is a violation of principle of natural justice. Therefore, without delving much deeper into the merits of the case, in the interest of justice, we restore the matter back to the file of Id. CIT(A) for de novo adjudication and pass a speaking order after affording sufficient opportunity of being heard to the assessee, who in turn, is also directed to contest his stand forthwith. Id. DR for the revenue did not have any objection if the matter is remitted back to the file of Id. CIT(A). Therefore, we deem it fit and proper to set aside the order of the Id. CIT(A) and remit the matter back to the file of the Id. CIT(A) to adjudicate the issue afresh on merits. For statistical purposes, the appeal of the assessee is allowed.

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

Order pronounced in the Court on 27.11.2019

Sd/-
(N.K. CHOUDHRY)

न्यायिकसदस्य / JUDICIAL MEMBER

Sd/-
(A.L.SAINI)

लेखासदस्य / ACCOUNTANT MEMBER

Amritsar Amritsar

दिनांक/ Date: 27/11/2019

(BCG, PS)

Copy of the order forwarded to:

1. Gagandeep Singh, # 68, Railway Link Road, Amritsar (Punjab).
2. JCIT, Range-II, Amritsar, Punjab.
3. C.I.T(A)-1, Amritsar.
4. C.I.T.- concerned.
5. The Sr. DR, I.T.A.T., Amritsar.

True copy

By Order

Assistant Registrar
ITAT, Amritsar Bench