

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ 'बी.', चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH
BENCH 'B' CHANDIGARH

श्रीमती दिवा सिंह, न्यायिक सदस्य एवं, एवं श्रीमती अन्नपूर्णा गुप्ता, लेखा सदस्य
BEFORE: SMT. DIVA SINGH, JM & SMT. ANNAPURNA GUPTA, AM

आयकर अपील सं./ ITA No. 1509/CHD/2019

निर्धारण वर्ष / Assessment Year : 2010-11

Smt. Leela Rani, Ward No. 1, Opp. Civil Hospital, Preet Colony, Ropar.	बनाम VS	The ITO, Ward 2(2), Ropar.
स्थायी लेखा सं./PAN /TAN No: ARTPR5596A		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Parikshit Aggarwal, CA
राजस्व की ओर से/ Revenue by : Shri Daya Inder Singh Sidhu, Addl. CIT
तारीख/Date of Hearing : 16.06.2020
उदघोषणा की तारीख/Date of Pronouncement : 17.06.2020

आदेश/ORDER

PER DIVA SINGH

The present appeal has been filed by the assessee wherein the correctness of the order dated 08.08.2019 of CIT(A)-1 Chandigarh pertaining to 2010-11 assessment year is assailed on the grounds of lack of adequate opportunity of being heard addressed by ground Nos. 4&5 in the present appeal.

2. However, before addressing the same, ld. AR was required to advance his arguments in regard to the delay of three days pointed out by the Registry. The ld. AR referring to the condonation of delay application dated 13.02.2020 in response to the Registry's notice submitted that the assessee had to travel

from Ropar to Chandigarh and on account of her illness, could not come earlier for the purpose of signing etc. of the appeal. However, it was his submission that the Challan Fee was deposited well within time and it was not delayed and is evidenced from the copy of the Challan filed before the Registry. Accordingly, it was his prayer that the delay may be condoned.

3. Considering the evidences which shows that the payment was deposited on 22.11.2019 i.e. well within the limitation and after considering that ld. Sr.DR who had no objection to the condonation of delay, the delay is condoned. Said order was pronounced in the Open Court at the time of hearing itself

4. Inviting attention to the impugned order page 3, the ld. AR submitted that the assessee did not receive any of the notices, however, it was his submission that the address is a correct address. Giving his oral undertaking that the assessee shall participate in the proceedings in the eventuality a remand is made, prayer for an opportunity of being heard was made. It was his prayer that the appeal may be remanded to the CIT(A) in order to allow the assessee an opportunity to address the addition of Rs. 9,75,000/- and Rs. 7,616/- made in the assessment order.

5. The ld. Sr.DR initially posing an objection to the assessee's lack of participation guided by the fact that the ld. AR has given

his oral undertaking to keep the concerned office informed of the assessee's address, ultimately agreed to the remand back to the CIT(A).

6. We have heard the rival submissions and perused the material available on record. In the light of the submissions of the parties before the Bench, the ex-parte order passed is set aside directing the assessee to ensure full and proper participation before the said authority and not to abuse the trust reposed. It is made clear that the CIT(A) would be at liberty to pass an 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.

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

Order pronounced in the Open Court on 17th June,2020.

Sd/-

Sd/-

(अन्नपूर्णा गुप्ता)
(ANNAPURNA GUPTA)

लेखा सदस्य/ Accountant Member

"Poonam"

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 अधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्ड फाईल/ Guard File

(दिवा सिंह)
(DIVA SINGH)

न्यायिक सदस्य/ Judicial Member

आदेशानुसार/ By order,
सहायक पंजीकार/ Assistant Registrar