

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI "B" BENCH: NEW DELHI**

**(THROUGH VIDEO CONFERENCING)**

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER &  
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

**ITA No.2641/Del/2018  
Assessment Year : 2014-15**

Sachin Chaprana, H.No.794, Village and PO-Kasana, District-Gautam Budh Nagar, Uttar Pradesh. PAN-ARRPC0844L	vs	ITO, Ward-3(3), Noida.
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Appellant by</b>	Sh. Sameer Kapoor, CA	
<b>Respondent by</b>	Sh.Mahesh Thakur, Sr.DR	
<b>Date of Hearing</b>	12.08.2021	
<b>Date of Pronouncement</b>	12.08.2021	

**ORDER**

**PER KUL BHARAT, JM :**

This appeal filed by the assessee for the assessment year 2014-15 is directed against the order of Ld. CIT(A)-1, Noida dated 28.02.2018. The assessee has raised following grounds of appeal:-

1. *“Whether on the facts and in circumstances of the case and in law, the Ld.CIT(A) is justified in dismissing the appeal filed by the assessee and upholding the assessment made by the Ld.AO under section 143.”*
2. The facts in brief are that return declaring total income of Rs.5,03,920/- was filed electronically on 23.11.2014. The case was selected for scrutiny through CASS. Thereafter, the Assessing Officer proceeded to frame assessment u/s 143(3) of the Income Tax Act, 1961 (“the Act”). While framing the assessment vide order dated 14.12.2016, the Assessing Officer made

addition of Rs.68,16,412/- on account of business income and commission income of Rs.39,53,480/-.

3. Aggrieved against this, the assessee preferred appeal before Ld.CIT(A). Before Ld.CIT(A) also, there was no representation on behalf of the assessee. Therefore, the appeal of the assessee was dismissed ex-parte to the assessee.

4. Aggrieved against this, the assessee preferred appeal before this Tribunal.

5. At the outset, Ld. Counsel for the assessee submitted that the assessee did not receive the notice of hearing.

6. Ld. Sr. DR opposed these submissions and submitted that as per the impugned order, the assessee was provided sufficient opportunity.

7. We have heard contentions of both Authorized representatives and perused the material available on record. We find that Ld.CIT(A) has disposed off the appeal in summary manner without adverting to the merit of the case. In these circumstances, we are of the considered view that Ld.CIT(A) ought to have passed a speaking order adjudicating the issue on merit. We, therefore, set aside the impugned order and restore the grounds of appeal to Ld.CIT(A) to decide afresh by way of a speaking order. Needless to say that Ld.CIT(A) would provide reasonable opportunity to the assessee. Thus, ground raised by the assessee in this appeal is partly allowed for statistical purposes.

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

Above decision was pronounced on conclusion of Virtual Hearing in the presence of both the parties on 12<sup>th</sup> August, 2021.

**Sd/-**

**(ANADEE NATH MISSHRA)  
ACCOUNTANT MEMBER**

**Sd/-**

**(KUL BHARAT)  
JUDICIAL MEMBER**

*\*Amit Kumar\**

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR  
ITAT, NEW DELHI