

**IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH, AMRITSAR**

**BEFORE DR. M. L. MEENA, ACCOUNTANT MEMBER
AND SH. ANIKESH BANERJEE, JUDICIAL MEMBER**

I.T.A. No. 294/Asr/2018
Assessment Year: 2005-06

M/s Reshu Boktoo & Son,
Sulaiman Shopping Complex
Boulevard, Dalgate, Srinagar

[PAN: AACFR 0471Q]

(Appellant)

Vs. Income Tax Officer, Ward 2,
Jammu & Kashmir

(Respondent)

Appellant by : None

Respondent by: Sh. S. M. Surendranath Sr. DR

Date of Hearing: 01.09.2022

Date of Pronouncement: 12.09.2022

ORDER

Per Dr. M. L. Meena, A.M.:

This appeal is directed against the order of the Ld. Commissioner of Income Tax (Appeals)-1, Amritsar (Camp at Jammu) dated 28.02.2018, in respect of the Assessment Year 2005-06, challenging the order on account of principles of natural justice.

2. None attended for the assessee, however after going to the appeal memo, it is seen that the Id. CIT(A) has passed the order ex-parte qua the assessee and thus, the Appellant has challenged the said order on account of not providing any opportunity and considering the adjournment applications filed on the office record of the Id. CIT(A), Jammu. In view of the principles of natural justice, it was decided to take up the case for hearing with the consent of the Id. DR.

3. At the time of hearing before us, the Id. DR has supported the order of the Id. CIT(A) and contended that the Id. CIT(A) was justified, on the facts of the case in confirming the disputed addition of Rs.7,41,192/- u/s 40(a)(ia) of the Act, as the assessee failed to deduct tax at source, as the assessee was required u/s 194-A and 194-J of the Act on the said payments.

4. Having heard the Id. DR, perusal of the record and the impugned order, we find that the assessee has been denied an opportunity of being heard before taking adverse view against it and thereby confirming the disputed addition. In view of the principles of natural justice, we are of the considered opinion that this is a fit case to be restored back to the CIT(A) to adjudicate the appeal afresh by passing a speaking order after granting

proper opportunity of being heard to the appellant. The assessee shall cooperate in the fresh proceedings.

5. The appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 12.09.2022.

**Sd/-
(Anikesh Banerjee)
Judicial Member**

**Sd/-
(Dr. M. L. Meena)
Accountant Member**

GP/Sr.PS

Copy of the order forwarded to:

- (1) The Appellant:
- (2) The Respondent:
- (3) The CIT(Appeals)
- (4) The CIT concerned
- (5) The Sr. DR, I.T.A.T.

True Copy
By Order