

**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. 581/Asr/2019**  
Assessment Year: 2011-12

Sh. Manjit Singh, H. No. 35      Vs.      Income Tax Officer,  
Vill. Fatehgarh (Sudha Majra)      Nawanshehar  
Teh. Balachaur, Distt. SBS  
Nagar, J.P.

[PAN: CYZPS 0296R]  
**(Appellant)**

**(Respondent)**

Appellant by : None  
Respondent by: Ms. Amanpreet Kaur, Sr. DR

Date of Hearing: 28.09.2022  
Date of Pronouncement: 13.10.2022

**ORDER**

**Per Dr. M. L. Meena, AM:**

This appeal has been filed by the assessee against the order dated 20.06.2019 passed by the Ld. Commissioner of Income Tax (Appeals)-1, Jalandhar, in respect of Assessment Year 2011-12, arising out of the

Assessment Order dated 27.11.2018 of the Income Tax Officer, Ward-Nawanshehar.

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

- "1. That the learned CIT (A) has erred in uploading the order of A.O framed u/s 143(3) is against the facts & law & deserves to be annulled.*
- 2. That learned CIT (A) has erred in not deciding the appeal of the appellant on merits as the specific ground has been taken in grounds of appeal no. 3 & 4 and written arguments has been filed and the A.O has filed comments on the same.*
- 3. That the learned CIT (A) has erred in not considering the written submissions of the appellant filed during the course of appellate proceeding on merits and on law.*
- 4. Fund Flow statement admitted by CIT (A) but no credit of agricultural income given IN THE Assessment Order.*
- 5. No reasonable opportunity of being heard has been afforded to the assessee. Notice for hearing been issued for 19-06-2018 which has been received by the assessee on 19-06-2019 and the matter has been decided on 20/06/2019.*
- 6. Additions made by the A.O and confirmed by the learned CIT (A) (1) and made kindly be deleted.*
- 7. That assessee may be allowed to take any other ground of appeal with the permission of Honorable Bench."*

3. None appeared for the assessee. However, after the hearing, the Id. DR, it is decided to hear the appeal on merits in the large interest of justice.

4. The proposed ground no. 5, the assessee has challenged the order of the CIT(A) that no reasonable opportunity of being heard has been

afforded to the assessee and thus, the appeal was decided ex-parte qua the assessee.

5. The Id. DR for the department stand by the impugned order and submitted that the appellant assessee has filed additional evidence before the Id. CIT(A) who has called for remand report from the AO on the additional evidence which was confronted to the assessee vide letter dated 14.06.2019 but it was not complied with by the assessee. He argued that it is factually incorrect to state that the assessee was not granted opportunity of being heard.

6. Having heard the Id. Addl. CIT DR, perusal of the record and the impugned order, it is noted that although the Id. CIT(A) has admitted the additional evidence and called for the remand report from the AO, and that he has confronted the remand report to the assessee but there was mention of factum of rebuttal of remand report to the assessee in the impugned order. Merely, he has endorsed the observation of the AO given in the remand report as such, without taking any rebuttal of the assessee to this remand report which is not justified in the view of the principle of natural justice. It is trite law that no assessee can be condemned unheard, in view of principle of 'audi alteram partem'. We are of the considered view,

that it is a fit case to be remanded back to the file of the Id. CIT(A) to adjudicate the matter afresh after rebuttal of the remand report to the assessee and granting sufficient opportunity of being heard. No doubt, the assessee shall cooperate in the fresh proceedings before the Id. CIT(A).

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

*Order pronounced in the open court on 13.10.2022*

**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