

**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. 92/Asr/2022**  
Assessment Year: 2017-18

Shri Guru Nanak Public  
Senior Secondary School  
Shri Guru Nanak Public  
School, Sodal Road, Preet  
Nagar, Jalandhar 144004,  
Punjab

[PAN: AABAG 0430G]

**(Appellant)**

Vs. Income Tax Officer,  
Ward 2(4), Jalandhar

**(Respondent)**

Appellant by : Sh. Nirmal Mahajan, CA

Respondent by: Ms. Amanpreet Kaur, Sr. DR

Date of Hearing: 29.09.2022

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 17.03.2022 passed by the Ld. Commissioner of Income Tax (Appeals) National Faceless Appeal Centre (NFAC), order challenging therein that

the Id. CIT(A) order is in bad in law as it was passed without hearing the assessee in spite of filing two adjournment applications on record.

2. At the outset, the Id. counsel for the assessee has submitted that the Id. CIT(A) has passed the order ex-parte qua the assessee without considering the facts of the case on record and not adjudicating the issue of deemed registration of the assessee.

3. The Id. DR stands by the impugned order.

4. Heard the rival contentions, perused the material available on the record and the impugned order. It is noted that the assessee has not filed return of income though the income had exceeded maximum limit which is not chargeable to tax as observed by the Id. CIT(A). The CIT(A) has further mentioned that the assessee has not complied with the mandatory provisions and had not filed return of income to get exemption as per the provisions of section 10(23C) of the Income Tax Act. Accordingly, he has concurred with the finding of the AO and confirmed the excess income over the expenditure as rightly added to the return income of the assessee. However, the Id. counsel for the assessee has contended that no opportunity of being heard was granted to the assessee in spite of the fact that two adjournment applications were filed by the assessee before the Id.

CIT(A) for seeking time to file the required information in compliance to the notice and queries raised by the competent authority. The counsel pleaded that the order passed by the Id. CIT(A) ex-parte qua the assessee is against the principle of natural justice. Considering the grievance of the assessee as genuine, we hold that the ex-parte order passed by the CIT(A) is against the principle of natural justice.

5. It is well settled law that nobody should be condemned unheard as per the maxim 'audi alteram partem'. We, therefore, deem it appropriate to set aside this case back to the file of the Id. CIT(A) to decide the issue afresh on merits in accordance with law after providing due and reasonable opportunity of being heard to the assessee. The assessee is also directed to cooperate in the fresh proceedings and not to take undue and unwarranted adjournment before the CIT(A).

6. 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