

**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. 80/Asr/2022**  
Assessment Year: 2014-15

Sh. Raghav Mehandru 27-Rose Park, Jalandhar  [PAN: AJHPM 6403F] <b>(Appellant)</b>	Vs.	Income Tax Office, Ward-1(3), Jalandhar  <b>(Respondent)</b>
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Appellant by : None (Written submission)

Respondent by: Smt. Rajinder Kaur, CIT-DR

Date of Hearing: 15.02.2023

Date of Pronouncement: 17.02.2023

**ORDER**

**Per Anikesh Banerjee, J.M.:**

The instant appeal of the assessee was filed against the order of Ld. Commissioner of Income-tax (appeals), NFAC, Delhi [in brevity of CIT(A)] date of order 25.03.2022 order passed u/s. 250 of the Income Tax Act, 19861 (in brevity the AO) for assessment year 2014-15. The impugned order was emanated from the order of the ld. Income-tax Officer, Ward 1(3), Jalandhar (in brevity the AO) order passed u/s.143(3) date of order 27.12.2016.

2. The assessee has taken the following grounds:

1. *That the order passed by the Hon'ble CIT(A) dated 25.03.2022 is against the law and facts of the case.*

2. *That having regard to the facts and circumstances of the case, Hon'ble CIT(A) has erred in law and on facts in forming the action of the Id. AO in framing the impugned assessment order u/s. 143(3) of the Act and without complying with the mandatory conditions u/s. 143 as envisaged under the Income Tax Act, 1961.*
3. *That having regard to the facts and circumstances of the case, Hon'ble CIT(A) has erred in law and on facts in confirming the action of Ld. Assessing Officer in passing order without giving adequate opportunity of hearing.*
4. *That having regard to the facts and circumstances of the case, Hon'ble CIT(A) has erred in law and on facts in passing the order without considering the fact that all the documents were physically filed with CIT(A), Jalandhar.*
5. *That having regard to the facts and circumstances of the case, Hon'ble CIT(A) has erred in law and on facts in confirming the action of Ld. Assessing Officer in making an addition of Rs.3,65,66,389/-, without considering the facts of the case and without observing the principles of natural justice.*
6. *That the appellant craves the leave to add, modify, amend or delete any of the grounds of appeal at the time of hearing and all the above grounds are without prejudice to each other.*

3. The brief facts of the case is that addition made during the assessment relating to unexplained/ bogus/ unverifiable Sundry Creditors total amount of Rs. 3,65,66,289/-. The assessee had challenged the order of the Id. AO before the CIT(A). The Id. CIT(A) have passed the order in *ex-parte* and upheld the order of the Id. AO. Being aggrieved the assessee filed an appeal before us.

4. When the appeal was called for hearing, no one appeared on behalf of assessee to represent his case. There is no application for seeking adjournment either. On perusal of record, we find that previously the date was fixed on 05.12.2022. The matter is in clarification. In view of the above and considering the nature of dispute, we proceed to dispose the appeal *ex-parte qua* the assessee after hearing the learned CIT-DR and on the basis of material available on the record.

5. The CIT-DR in arguments specifically mentioned that assessee was completed u/s. 143(3) and Id. CIT(A) had allowed sufficient time to the assessee to substantiate its claim before the Authorities below. Relevant paragraph of the order of the Id. CIT(A) is extracted as below:-

*“4.3 As mentioned above, during the course of appeal proceedings no submission has been made by the appellant which could counter the stand taken by the AO in the grounds of appeal and statement of facts mere allegation has been made that sufficient opportunity of explanation was not given by Assessing Officer. However, from perusal of the assessment order, it becomes clear that sufficient opportunity was provided by the Assessing Officer during the assessment proceedings. After considering the facts of the case, I have come to a conclusion that the Assessing Officer has rightly made the additions on account of sundry creditors. The grounds of appeal no., 1, 2, 3 & 4 are accordingly Dismissed.*

6. We heard the rival submissions and considered the documents available on the record. During the hearing assessee had filed self-declaration for denying the opportunity for hearing in appeal forum. As per the assessee the case was first fixed before the Id. ITO, Jalandhar and case was completed u/s. 143(3). It is categorically mentioned in self declaration of the assessee that assessee was unable to submit the reply in hearing before the CIT(A) as because no notice was received from the Appellate Authority. Self-declaration dated 14.01.2023 is kept in the record. We considered the ground of the assessee and it was claimed that no notice was served to the assessee for representing the matter before CIT(A). In our considered view, the assessee should get another opportunity of hearing before revenue. We remit back the matter to Id. CIT(A) for further adjudication *denovo*. Needless to say, that the Id. CIT(A) shall provide proper and adequate opportunity of being heard to the assessee in set aside proceedings. The evidence/explanation submitted by assessee in its defence shall be admitted by the Id. CIT(A) and adjudicated on merits in accordance with law. We order accordingly.

7. In the result, the appeal of the assessee in **ITA/80/ASR/2022** is allowed for statistical purposes.

*Order pronounced in the open court on 17.02.2023*

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

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

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Copy of the order forwarded to:

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