

**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. Nos. 153 to 155/Asr/2023
Assessment Years: 2013-14, 2015-16 & 2016-17

Sh. Satnam Singh,
Prop. M/s. Satnam Cement
& Khad Store, Opp. Govt.
College, Bholath, Kapurthala
144 601, Punjab

[PAN: BBDPS 5564G]
(Appellant)

Vs. JCIT(OSD),
Central Circle-1,
Jalandhar

(Respondent)

Appellant by : None (Written submission)

Respondent by: Dr. Vedanshu Tripathi, CIT DR

Date of Hearing: 11.07.2023

Date of Pronouncement: 14.07.2023

ORDER

Per Bench:

The bunch of appeals is filed by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals)-5, Ludhiana even dated 05.04.2023 challenging therein the order passed ex-parte *qua* the assessee on account of principles of natural justice.

2. None attended, however, the assessee has filed a written submission with the self declaratory form with a request to remand the matter back to the Id. CIT(A)-5, Ludhiana to adjudicate the matter on merits of the case by passing a speaking order. The self declaration filed by the appellant and the written notes reads as under:

“The brief facts of the case are that during the course of assessment proceedings for the AY 2013-14 to 2016-17, the assessee duly participated and filed information as required by the Id. Assessing Officer but the Ld. Assessing officer passed the assessment orders against the assessee for the AY 2013-14, 2015-16 and 2016-17. Thereafter, appeals before the Worthy CIT(A)-5, Ludhiana were filed.

Sir, during the appellate proceedings, assessee filed various adjournments since the assessee was in process of collecting the information necessary for the purpose of adjudication. However, the final opportunity notice was not served upon the assessee, due to which compliance could not be made against that notice, thereafter, an ex-parte order was passed against the assessee by the Worthy CIT(A)-5, Ludhiana.

Sir, aggrieved by the orders, assessee preferred appeals before the Hon'ble ITAT (Amritsar). Now since the appeals have been fixed, it is humbly prayed that the case may be remanded back to the file of CIT(A)-5, Ludhiana, so that submissions can be filed along with evidences and the case could be decided on merits. The copy of declaration from assessee i.e. Sh. Satnam Singh, confirming the above stated facts is enclosed herewith.”

3. The Id. CIT-DR although supported the impugned order by contending that as many as 12 opportunities were granted to the assessee but none attended. However, he has no objection in remanding the matter

back to the file of the Id. CIT(A) for afresh adjudication on account of principles of natural justice.

4. We have heard the rival contention, perused the material available on record, self declaration and written note filed by the appellant assessee and the impugned order. Admittedly, the Id. CIT(A) has passed the impugned order even dated on identical facts ex-parte qua the assessee stating therein that the appellant is not interested in pursuing the appeal, he has made no compliance, and no submissions have been filed despite repeated opportunities. However, The Id. CIT(A) has mentioned in a table date of hearings and the adjournment application received, however, he did not mention the fact regarding the issue of show cause notice to the assessee as regard to passing the order ex-parte qua the assessee on merits of the case. Further, the Id. CIT(A) ought to have passed a speaking order appreciating the merits of the case on the basis of the material evidence available on record.

5. The appellant assessee has mentioned in the declaration form that he has filed an adjournment application with a specific mention that he was in the process of collecting the necessary information for the purpose of adjudication of the appeals. However, the final opportunity notice was not

served upon the assessee due to which he could not respond to that notice which resultant in passing ex-parte order passed by the Hon'ble CIT(A)-5, Ludhiana. He pleaded that in view of principles of justice, the case may be remanded back to the file of the Id. CIT(A)-5, Ludhiana, so as to enable the appellant assessee to file the necessary submissions along with the evidences for adjudication of the appeals on merits of the case. Considering the peculiar facts of the case, in view of the principles of natural justice, we consider it deem fit to remand the matter, in these three appeals to the file of the Id. CIT(A)-5, Ludhiana to pass a speaking order on merits of the case after granting adequate opportunity of being heard to the appellant assessee after considering the material available on record and written submissions to be filed by the assessee in the course of the fresh process for the adjudication of the appeals as per law. The assessee is directed to co-operate in the fresh appeal proceedings before the Id. CIT(A) by making timely compliance to the requisite information desired by the Id. CIT(A)-5, Ludhiana for adjudication of the appeals. Accordingly, all the three captioned appeals are restored back to the file of the Id. CIT(A) for de-novo adjudication as per law.

6. In the result, the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 14.07.2023

**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