

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR BENCH :: NAGPUR

BEFORE SHRI R.S. SYAL, HON. VICE-PRESIDENT &
SHRI PARTHA SARATHI CHAUDHURY, HON. JUDICIAL MEMBER
(Through virtual hearing)

ITA No.51 /NAG/2019
(A.Y. 2014-15)

M/s. Purushottam Super Bazaar, Suprabhat Sankul Apartment, Buty Layout, Dharampeth, Nagpur. PAN: AAGFP 1445 A	Vs	Pr.CIT-1, Narpur.
Appellant		Respondent

Assessee by	:	Shri Abhya Agrawal, Adv.
Revenue by	:	Shri Kailash Kanojiya, Sr.DR
Date of hearing	:	23/08/2023
Date of pronouncement	:	28/08/2023

O R D E R

Per PARTHA SARATHI CHAUDHURY, JM:

This appeal preferred by the assessee emanates from the order of Principal Commissioner of Income Tax-1, Nagpur (for short, 'PCIT'), dated 05.12.2018 for A.Y.2014-15 as per the grounds of appeal on record.

2. The solitary grievance of the assessee in this appeal is the assumption of revisionary jurisdiction by the PCIT and passing the order u/sec. 263 of the Act dated 05/12/2018.

3. At the outset, it is observed specifically at paras 7 & 8 of the said order that irrespective of several opportunities given to the assessee

by the office of PCIT, nobody attended the hearing and no request for adjournment was also filed. There were even no written submissions filed before the PCIT on behalf of the assessee. In view thereof, it was held by the PCIT that the assessee does not have anything more to say regarding the validity of the assessment and, accordingly assessment order was set aside and the AO was directed to make fresh assessment in the case of the assessee.

4. At the time of hearing before us, Id.AR for the assessee submitted the reasons for their non-compliance before the PCIT during the proceedings u/sec. 263 of the Act. The point in the matter is that since there were no submissions made by the assessee before the PCIT, the rights and liabilities of the parties herein have not been substantially adjudicated in this case. The matter needs to be adjudicated on merits by the PCIT while invoking the revisionary jurisdiction and passing the order u/sec. 263 of the Act. In view thereof, we set aside the order of the PCIT and remand the matter back to his file for adjudication as per law and also we direct the assessee to provide due compliance to the notices of hearing before the PCIT and represent their case on merits. The grounds stands allowed for statistical purposes.

5. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced in open Court on 28th August, 2023.

Sd/-
(R.S. SYAL)
VICE-PRESIDENT

Sd/-
(PARTHA SARATHI CHAUDHURY)
JUDICIAL MEMBER

Dated : 28th August, 2023

vr/-

Copy to :

1. The Appellant.
2. The Respondent.
3. The Pr. CIT concerned.
5. The DR, ITAT, Nagpur Bench, Nagpur.
6. Guard File.

By Order

// TRUE COPY //

Senior Private Secretary
ITAT, Pune.