

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH, 'SMC': NEW DELHI**

BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER

**ITA No.771/Del/2020
(Assessment Year: 2010-11)**

Bal Kishan Chauhan,
Plot No.9, Kheri Road,
Faridabad – 121 002 (Haryana).

vs.

ITO, Ward 1 (2),
Faridabad.

(PAN : AFAPC1844F)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : None
REVENUE BY : Shri Om Prakash, Sr. DR

Date of Hearing : 08.01.2024
Date of Order : 11.01.2024

ORDER

This appeal by the assessee is directed against the order of Id. CIT(A), Faridabad dated 27.11.2019 for the Assessment Year 2010-11.

2. Although assessee has raised various grounds I take up first ground which mentions that the reasons recorded under section 148 (2) of the Income-tax Act, 1961 (for short 'the Act') were never supplied to the assessee even when assessee has made request in writing to the AO, Ward No.1(2), Faridabad.

3. I have carefully considered the grounds raised and heard the Id. DR for the Revenue. None appeared on behalf of the assessee despite notice.

4. I note that assessee has raised the plea that reasons recorded for reopening has not been supplied to the assessee. This ground was also raised before the Id. CIT (A) who held that the AO has confronted during the assessment proceedings with entire information/material which was the basis for recording reasons u/s 147 of the Act. Therefore, if the copy of such reasons has not been provided to the assessee during assessment proceedings, the same would not invalidate the entire proceedings.

4.1 I find that the above observation of the Id. CIT (A) is not legally sustainable in the light of the Hon'ble Apex Court decision in the case of GKN Driveshafts Ltd. 259 ITR 19. Hence, in the interest of justice, I remit the issue to the file of AO. AO is directed to provide a copy of reasons recorded to the assessee and thereafter decide as per law. Needless to add, assessee should be provided adequate opportunity of being heard.

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

Order pronounced in the open court on this 11th day of January, 2024.

**Sd/-
(SHAMIM YAHYA)
ACCOUNTANT MEMBER**

**Dated the 11th day of January, 2024
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Copy forwarded to:

- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT (A)
- 5.CIT(ITAT), New Delhi.

**AR, ITAT
NEW DELHI.**