

आयकर अपीलिय अधिकरण, चण्डीगढ़ न्यायपीठ "ए", चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH BENCH "A", CHANDIGARH

HEARING THROUGH: HYBRID MODE

श्री आकाश दीप जैन, उपाध्यक्ष एवं श्री विक्रम सिंह यादव, लेखा सदस्य
BEFORE: SHRI. AAKASH DEEP JAIN, VP & SHRI. VIKRAM SINGH YADAV, AM

आयकर अपील सं. / ITA NO. 472/Chd/2023
निर्धारण वर्ष / Assessment Year : 2012-13

Neena Devi Vill: Pataingli, Mashobra Shimla-171007	बनाम	The ITO, Ward-2 Shimla
स्थायी लेखा सं. / PAN NO: BMZPD2171K		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारित की ओर से / Assessee by : Shri Vishal Mohan, Sr. Advocate with
Shri Varun Gupta, Advocate
राजस्व की ओर से / Revenue by : Shri Dharamvir, JCIT, Sr. DR

सुनवाई की तारीख / Date of Hearing : 06/03/2024
उद्घोषणा की तारीख / Date of Pronouncement : 11/03/2024

आदेश / Order

PER VIKRAM SINGH YADAV, A.M. :

This is an appeal filed by the Assessee against the order of Ld. CIT(A)/NFAC, Delhi dt. 25/05/2023 pertaining to Assessment Year 2012-13.

2. The main grievance of the assessee in the present appeal relates to the ex-parte order passed by the Ld. CIT(A)/ NFAC, Delhi in violation of principles of natural justice. It was submitted that the notices were not addressed to the correct email id as specified in Form 35 and as a result, the assessee was prevented by sufficient cause in responding to the said notices. It was submitted that the assessee may be provided one more opportunity to represent her case and be heard on merits and the matter may be set-aside to the file of the Id CIT(A) to decide the same afresh.

3. In his rival submissions, the Ld. Sr. DR supported the orders of the authorities below.

4. We have considered the submissions of both the parties and perused the material available on the record. Keeping in view the fact that the assessee was prevented by sufficient cause in responding to the notices and the principles of natural justice, we believe that the assessee deserve one more opportunity to represent her case and deem it appropriate to set aside the case back to the file of Ld. CIT(A) to be adjudicated afresh in accordance with law after providing due and reasonable opportunity of being heard to the assessee.

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

Order pronounced in the open Court on 11/03/2024.

Sd/-

आकाश दीप जैन
(AAKASH DEEP JAIN)
उपाध्यक्ष / VICE PRESIDENT

Sd/-

विक्रम सिंह यादव
(VIKRAM SINGH YADAV)
लेखा सदस्य/ ACCOUNTANT MEMBER

AG

Date: 11/03/2024

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
5. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,
सहायक पंजीकार/ Assistant Registrar