

आयकर अपीलीय 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. 473/Chd/2023
निर्धारण वर्ष / Assessment Year : 2010-11

Shri Ramesh Kumar Garg H.NO. 873, Sector 10, Panchkula, Haryana, India-134109	बनाम	The ITO, Panchkula
स्थायी लेखा सं. / PAN NO: AATPG4646B		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारित की ओर से / Assessee by : Shri Amitoj Singh Kamboj, CA
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. 29/05/2023 pertaining to Assessment Year 2010-11.

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.

3. Facts of the case in brief are that the assessee had deposited cash/credit amounting to Rs. 27,17,258/- during the F.Y. 2009-10 relevant to A.Y. 2010-11. On the basis of information received from DDIT(Inv.) Patiala, the case was reopened u/s 147 after recording reasons. Statutory notice u/s 142(1) was issued to the assessee on 18/05/2017. In response, the Ld. Counsel for the assessee attended the proceedings and furnished the copy of ITR on 20/06/2017 declaring total income at Rs. 2,83,620/- from salary which had already been filed by the

assessee on 04/08/2010. Thereafter notice u/s 142(1)/143(2) alongwith questionnaire was issued to the assessee on 20/06/2017 and the case was fixed for hearing on 27/06/2017. In compliance Ld. Counsel for the assessee attended the proceedings from time to time. During the course of assessment proceedings, the assessee was asked to explain the cash/credit entries appeared in his bank a/c No. xxxxxxxx for Rs. 21,16,167/- and Rs. 6,01,091/- in a/c No. xxxxxxxx maintained with bank of Baroda. The details were considered but not found acceptable to the AO and the total income assessed by the AO amounting to Rs. 25,48,917/-.

4. Being aggrieved, the assessee carried the matter to the Ld. CIT(A) who sustained the addition made by the Assessing Officer by passing the ex-parte order. The Ld. CIT(A) mentioned that the assessee is not keen on pursuing the appeal hence he was left with no option but to dismiss the appeal.

5. Now the assessee is in appeal before us.

6. The Ld. Counsel for the Assessee submitted that Ld. CIT(A) was not justified in passing the ex-parte order and confirming arbitrary addition made by the Assessing Officer.

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

8. We have considered the submissions of both the parties and perused the material available on the record. In the present case, it is noticed that the Ld. CIT(A) simply stated that the case was fixed for hearing on 24/05/2023 but nobody attended nor any information received on the part of the assessee. Therefore appeal of the assessee was dismissed without deciding on merits of the case. Keeping in view the principles of natural justice, we believe that the assessee deserve one more opportunity to represent its 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.

9. 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