

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ "बी", चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH BENCH "B", CHANDIGARH

HEARING THROUGH: VIRTUAL MODE

श्री विक्रम सिंह यादव, लेखा सदस्य एवं श्री परेश एम. जोशी, न्यायिक सदस्य
BEFORE: SHRI. VIKRAM SINGH YADAV, AM & SHRI. PARESH M. JOSHI, JUDICIAL MEMBER

आयकर अपील सं. / ITA NO. 459/Chd/2023
निर्धारण वर्ष / Assessment Year : 2018-19

Geeta Rani H.NO. 541, Sector-3 Urban Estate, Kurukshetra	बनाम	The ITO Ward-1, Kurukshetra
स्थायी लेखा सं. / PAN NO: AJOPR7983G		
अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent

निर्धारित की ओर से/ Assessee by : Shri N.K. Verma, Advocate
Shri C.K. Jangra, Advocate
राजस्व की ओर से/ Revenue by : Smt. Amanpreet Kaur, Sr. DR
सुनवाई की तारीख/ Date of Hearing : 22/04/2024
उद्घोषणा की तारीख/ Date of Pronouncement : 23/04/2024

आदेश/Order

PER PARESH M. JOSHI, J.M. :

This is an appeal filed by the Assessee who is an individual taxpayer having residential status as that of a person resident in India.

2. The assessee being aggrieved by DIN & Order No. ITBA/NFAC/S/250/2023-24/1052161304(1) DT. 18/04/2023 for A.Y. 2018-19 which was passed by Ld. CIT(A) at NFAC Delhi under section 250 of the Income Tax Act, 1961. The said appeal was dismissed by the Ld. CIT(A). Therefore the present appeal under section 253 of the Income Tax Act, 1961 before us, against the aforesaid order dt. 18/04/2023.

2.1 The date of CIT(A) order is dt. 18/04/2023. The date of receipt of order of CIT(A) is dt. 18/04/2023. The appeal before Tribunal is filed on 17/07/2023.

3. There is a delay of 30 days in preferring the aforesaid Appeal and assessee has filed an application for condonation of delay on the ground that she is not well conversant with Income Tax Laws and also could not contact her Counsel in time and therefore the delay of 30 days in filing the present appeal has occurred and that the

same may please be condoned. The delay in filing the appeal is neither intentional nor malafidely made. She has filed Affidavit in support of her application which is dated 27/02/2024.

4. We have heard the Ld. DR who has not opposed this application of condonation of delay. In view thereof we condone the delay. Thereafter the appeal was heard on merits.

5. The Ld. Counsel contended that order of Ld. CIT(A) is passed in the breach of principles of natural justice and that the said order of the Ld. CIT(A) is exparte and without giving any opportunity of personal hearing and / or virtual hearing. The Ld. DR too has admitted this fact during the course of the hearing today. Both the parties agreed that order be set aside and matter be remanded to the Ld. CIT(A) for passing fresh order after giving reasonable opportunity to the Assessee herein, consequently the order of the Ld. CIT(A) is set aside and matter is remanded back to the file of the Ld. CIT(A) to pass a fresh order after fully complying with all the principles of natural justice including opportunity of being heard.

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

Order pronounced in the open Court on 23/04/2024.

Sd/-

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

Sd/-

परेश एम. जोशी
(PARESH M. JOSHI)
न्यायिक सदस्य / JUDICIAL MEMBER

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

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

आदेशानुसार/ By order,
सहायक पंजीकार/ Assistant Registrar