

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़  
IN THE INCOME TAX APPELLATE TRIBUNAL  
CHANDIGARH BENCH, 'A', CHANDIGARH

**BEFORE SHRI A.D. JAIN, VICE PRESIDENT &  
DR KRINWANT SAHAY, ACCOUNTANT MEMBER**

आयकर अपील सं./ ITA No. 723/CHD/2023

निर्धारण वर्ष / Assessment Year: 2012-13

Babli Devi, D/o Shri Anoop Singh, Nirankari Colony, Vilalge Babin, District Kurukshetra 136156	Vs. बनाम	The ITO, Ward No.1, Kurukshetra
स्थायी लेखा सं./PAN No: BDVPD8550R		
अपीलार्थी/ APPELLANT		प्रत्यर्थी/ REPSONDENT

निर्धारिती की ओर से/Assessee by : Sh. Jatin Kohli, Adv.

राजस्व की ओर से/ Revenue by : Smt. Amanpreet Kaur, Sr. DR

सुनवाई की तारीख/Date of Hearing : 05.06.2024

उदघोषणा की तारीख/Date of Pronouncement : 06.06.2024

**आदेश/Order**

**Per Dr. Krinwant Sahay, A.M.:**

The appeal in this case has been filed by the Assessee against the order dated 13.09.2023 of the Id. CIT(A), National Faceless Appeal Centre (NFAC), Delhi, for the Assessment Year 2012-13.

2. The Grounds of appeal are as under: -

1. *That the order of the Ld. Commissioner of Income Tax (Appeals) passed U/s 250(6) of Income Tax Act, 1961, is bad against facts and law.*

2. *That the Ld. CIT (Appeals) has gravely erred, without appreciating the facts, circumstances and evidences placed on record, in sustaining the addition of Rs. 92,85,000/- of the money gifted by her husband Sh. Sandeep Kumar S/o Sh. Amrik Singh, for purchase of agriculture land.*
3. *That the Ld. CIT (Appeals), has violated the right of natural justice of the Appellant by not passing the speaking order, and has not given weightage to the grounds against which the impugned appeal was filled.*
4. *That the appellant being illiterate could not respond to emails and come to know on receiving the final order via post, the ld. CIT (Appeals) in spite of serving several notices via email could have serve a notice via post which he has done with final order.*

3. At the outset, the ld. Counsel of the Assessee submitted that the appeal order by the ld. CIT(A), NFAC has been passed ex-parte. The assessment order in this case was also passed by the Assessing Officer u/s 144 of the Income Tax Act, 1961. He further contended that the ld. CIT(A), NFAC has not decided the appeal on merits and no sufficient opportunity of being heard was provided to the Assessee. The ld. Counsel has requested the Bench to remand this case back to the file of the ld. CIT(A) for adjudication afresh on merits.

4. The ld. DR relied on the order of the ld. CIT(A).

5. We have considered the facts brought on record by the ld. Counsel of the Assessee and we find that the appeal has not been decided on merits by the ld. CIT(A), NFAC. Accordingly, keeping in view the principles of natural justice, the appeal is restored back to the file of the ld. CIT(A) for adjudication afresh on merits, in accordance with law, on affording due and adequate opportunity of hearing to the Assessee. The Assessee, no doubt, shall cooperate in the fresh proceedings before the CIT(A). All pleas available under the law shall remain so available to the assessee. Ordered accordingly.

6. In the result, for statistical purposes, the appeal of the Assessee stands allowed.

Order pronounced on 06.06.2024

**Sd/-**  
**(A.D. JAIN)**  
**Vice President**

**Sd/-**  
**(DR KRINWANT SAHAY)**  
**Accountant Member**

“rkk”

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