

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. **88/CHD/2024**

निर्धारण वर्ष / Assessment Year : 2017-18

Bhupinder Singh H.No. 1407/21, 3 <sup>rd</sup> Floor, Phase XI, Mohali 160055	Vs. बनाम	The ITO, Ward 6(1), Chandigarh
स्थायी लेखा सं./PAN No: BVRPS9583F		
अपीलार्थी/ APPELLANT		प्रत्यर्थी/ RESPONDENT

( HYBRID MODE )

निर्धारिती की ओर से/Assessee by : Sh. Amitoz Singh, CA

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

सुनवाई की तारीख/Date of Hearing : 05.08.2024

उद्घोषणा की तारीख/Date of Pronouncement : 05.08.2024

**आदेश/Order**

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

The appeal in this case has been filed by the Assessee against the order dated 29.11.2023 of the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi.

2. Grounds of appeal taken by the Assessee are as under: -

1. *That the ld. CIT(A) has erred in law by passing the ex-parte order without considering the facts of the case which is bad in law and against the principle of natural justice.*
2. *That the ld. Assessing Officer has erred in law by treating the cash deposits of Rs. 51,04,215/- as unexplained money under section 69A, whereas the same was from legitimate sources.*

3. At the very outset, the ld. Counsel for the Assessee submitted that the notice of hearing was issued on the Income Tax Portal which was not seen by the Assessee. He has brought on record the decision of the Hon'ble jurisdictional Punjab and Haryana High Court in the case of 'Munjal BCU Centre of Innovation and Entrepreneurship Vs CIT(E) Chandigarh', CWP No. 21028/2023 dated 4.3.2024 and requested that as the service of notice was solely on portal which could not be seen by the Assessee, therefore, as per the Hon'ble jurisdictional High Court's decision in the above mentioned case, the Assessee may be presumed to have no knowledge of the proceedings and he further requested for sending this case back to the CIT(A) for re-adjudication.

4. The ld. DR has no objection as the request of the Assessee's Counsel was based on the judgement of the jurisdictional Punjab & Haryana High Court (supra).

5. We have considered the findings of the Id. CIT(A) in his appeal order and the submissions filed by the Id. counsel of the Assessee. We have also considered the arguments put before us by the Id. Counsel for the Assessee. Accordingly, in view of the above, in the interest of justice, the matter is remitted to the file of the CIT(A), to be decided afresh on merit, 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, the appeal of the Assessee is allowed for statistical purposes.

Order pronounced on 05. 08.2024.

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

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

“आर.के.”

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