

आयकर अपीलिय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL
DIVISION BENCH, 'B', CHANDIGARH

BEFORE SHRI SANJAY GARG, JUDICIAL MEMBER &
SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER

आयकर अपील सं./ ITA No. 863/CHD/2023

निर्धारण वर्ष / Assessment Year : 2017-18

Parveen Kumar, Prop. Bombay Jewellers, Opp. Punjab National Bank, Rahon Road, Basti Jodhewal, Ludhiana	बनाम	The ITO, Ward 3(1), Ludhiana
स्थायी लेखा सं./PAN NO: AICPK2556P		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

(HYBRID HEARING)

निर्धारिती की ओर से/Assessee by : Shri Pankaj Bhalla, CA

राजस्व की ओर से/ Revenue by : Shri Vivek Vardhan, JCIT, Sr. DR

सुनवाई की तारीख/Date of Hearing : 19.08.2024

उदघोषणा की तारीख/Date of Pronouncement : 20.08.2024

आदेश/Order

Per Sanjay Garg, Judicial Member:

The present appeal has been preferred by the assessee against the order dated 23.11.2023 of the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi (NFAC).

2. The Assessee in this appeal, inter alia, has contested the action of the lower authorities in making / confirmation of addition of Rs.

44,42,900/- u/s 69A of the Income Tax Act, 1961 (in short 'the Act') on account of unexplained cash deposits in the bank accounts.

3. At the outset, the Id. Counsel for the Assessee has invited our attention to the impugned order of the Id. CIT(A) and submitted that the same is an ex-parte order. The Id. Counsel has further placed on file a copy of the Affidavit of the Assessee, wherein, the Assessee has deposed that during the course of appellate proceedings, the Assessee had met with an accident on 6.7.2023 and has been hospitalized in DMC Hospital, Ludhiana from the period 6.7.2023 to 19.7.2023. It has further been deposed that even after being discharged from the hospital, the Assessee remained confined to a wheelchair for eight months and was unable to communicate with his counsel or provide the necessary information and documents for the first appeal proceedings. It has, therefore, been explained that due to the aforesaid reasons, which were beyond the control of the Assessee, the Assessee could not participate in the proceedings before the Id. CIT(A). The Id. Counsel has further submitted that the assessee has a fair case on merits and that the Assessee may be given an opportunity to present his case before the Id. CIT(A) or before the Assessing Officer as necessary evidences are required to be furnished.

4. The Id. DR, on the other hand, has relied on the findings of the lower authorities.

5. We have considered the rival submissions and have gone through the record. In this case, the Assessee has duly explained his inability to present his case before the Id. CIT(A) as the Assessee had met with an accident and after that he remained confined to bed for a long period. In our view, the interest of justice will be well served, if the Assessee is given an opportunity to present his case before the Id. CIT(A). Accordingly, we remand the matter back to the file of the Ld. CIT(A) to adjudicate it afresh in accordance with law after giving the assessee reasonable opportunity of hearing. It is directed that the Assessee will properly participate in the proceedings before the Id. CIT(A) and will furnish necessary documents and evidences in support of his case. The Id. CIT(A), if deem so fit, may call for remand report from the Assessing Officer on the evidences furnished by the Assessee and, thereafter, to decide the case by way of a speaking order.

6. In the result, the appeal of Assessee is treated as allowed for statistical purposes.

Order pronounced in the Open Court on 20.08.2024.

Sd/-
(KRINWANT SAHAY)
Accountant Member
Dated : 20.08.2024
“आर.के.”

Sd/-
(SANJAY GARG)
Judicial Member

आदेशकीप्रतिलिपिअग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त/ CIT
4. विभागीयप्रतिनिधि, आयकरअपीलीयआधिकरण, चण्डीगढ़/ DR, ITAT,
CHANDIGARH
5. गार्डफाईल/ Guard File

आदेशानुसार/ By order,

सहायकपंजीकार/ Assistant Registrar