

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

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

आयकर अपील सं./ ITA No. **30/CHD/2024**

निर्धारण वर्ष / Assessment Year : 2011-12

Sukhdev Singh, Bhadalwad, Barnala 148101 Punjab	Vs. बनाम	The ITO, Ward-2, Barnala
स्थायी लेखा सं./PAN No: CSIPP6708G		
अपीलार्थी/ APPELLANT		प्रत्यर्थी/ RESPONDENT

( HYBRID HEARING )

निर्धारिती की ओर से/Assessee by : Shri Vibhor Garg, 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 Krinwant Sahay, A.M.:**

The appeal in this case has been filed by the Assessee against the order dated 09.10.2023 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 impugned order is bad both on facts and law.*

2. *That the Ld. CIT(A) has wrongly and illegally passed an ex-parte order without giving the appellant an opportunity of being heard against the principle of natural justice.*
3. *That the Ld. CIT(A) has wrongly and illegally passed an ex-parte order without giving the appellant an opportunity of being heard against the principle of natural justice.*
- 4, *That the Appellant craves permission to add, amend, elucidate any ground of appeal at the time of hearing*

3. At the very outset, the ld. Counsel of the Assessee submitted during proceedings before us that it is an ex-parte order passed by the ld. CIT(A). We find that various notices were issued to the Assessee but for the reasons best known to the Assessee neither any submissions were filed nor anybody appeared on behalf of the Assessee to argue the matter. Accordingly, the ld. CIT(A) passed an ex-parte order on the basis of material available with him.

4. In the proceedings before us, the ld. Counsel of the Assessee requested that the matter may be restored back to the CIT(A) for natural justice to the Assessee.

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

6. We have considered the request of the Assessee and keeping in view the element of natural 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 20.08.2024.

**Sd/-**  
**( SANJAY GARG )**  
**Judicial Member**

**Sd/-**  
**( 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