

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

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

आयकर अपील सं./ITA Nos. **827 & 828/CHD/2023**

निर्धारण वर्ष / Assessment Years : 2011-12 & 2012-13

Manjit Singh, S/o Shri Inderjit Singh, R/o H.No. 6m Model Town, Ambala City	Vs	The ITO, Ward-5, Ambala
स्थायीलेखासं./PAN NO: ANGPS6067G		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

(Physical Hearing)

निर्धारिती की ओर से/Assessee by: Shri Manjit Singh

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

सुनवाई की तारीख/Date of Hearing : 21.08.2024

उद्घोषणा की तारीख/Date of Pronouncement : .08.2024

आदेश/Order

Per Sanjay Garg, Judicial Member:

The captioned appeals have been preferred by the assessee against the separate orders of the ld. Commissioner of Income Tax (Appeals), NFAC, Delhi [hereinafter referred to as 'ld. CIT(A)'] each dated 27.10.2023.

2. The assessee Shri Manjit Singh has appeared in person and made the following submissions:

“With reference to the above two appeals, my humble submissions is that I did not receive any notice from the department for above two cases. As our business was completely handled by S. Gurdeep Singh Chadha & Hardeep Singh Chadha (my brother in laws),both of them died in a shoot out on November 11, 2012. Our whole business affected a lot and all accounts and management work was being done by two brothers. It is hereby humbly prayed that one chance be given for assessment of my cases. I will appear as the date of appearance is conveyed to me.”

3. Considering the above submissions of the Assessee, in our view, interest of justice will be well served if the Assessee is given an opportunity to present his case before the Assessing Officer. Accordingly, the impugned order is set aside and the matter is restored to the file of the Assessing Officer for de novo assessment. Needless to say that the Assessing Officer will give proper opportunity to the Assessee to present his case and to furnish necessary evidences and details. The Assessee is also directed to present his case before the

Assessing Officer as and when asked for and will not contribute in unnecessary delay.

4. In the result, the appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced on 23 .08.2024.

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

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

“rkk.”

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