

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

HEARING THROUGH: PHYSICAL MODE

श्री आकाश दीप जैन, उपाध्यक्ष एवं श्री विक्रम सिंह यादव, लेखा सदस्य
BEFORE: SHRI. AAKASH DEEP JAIN, VP & SHRI. VIKRAM SINGH YADAV, AM

आयकर अपील सं. / ITA No.303/Chd/2024
निर्धारण वर्ष / Assessment Year: 2011-12

Amrinder Singh Village Uksi Jattan, PO-Basantpura, Teh: Rajpura, Dist: Patiala, Punjab	बनाम	The ITO Ward- Rajpura Punjab
स्थायी लेखा सं. / PAN NO: BJBPS1864H		
अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent

निर्धारिती की ओर से/ Assessee by : Shri Sudhir Sehgal, Advocate
राजस्व की ओर से/ Revenue by : Shri Danish Abdullah, JCIT, Sr. DR

सुनवाई की तारीख/ Date of Hearing : 27/08/2024
उद्घोषणा की तारीख/ Date of Pronouncement : 28/08/2024

आदेश/Order

PER VIKRAM SINGH YADAV, A.M. :

This is an appeal filed by the Assessee against the order of the Ld. CIT(A)/ NFAC, Delhi dt. 31/01/2024 pertaining to Assessment Year 2011-12.

2. In the present appeal Assessee has raised the following grounds:

1. That the Ld. CIT(A) has erred in dismissing the appeal of the assessee ex-parte and confirming the order of the Ld. AO.
2. That no notice has been received in physical mode and the notices sent on the electronic mode could not be accessed due to the reasons beyond the control of the assessee. Thus, the assessee was prevented by sufficient and reasonable cause in not appearing before the Ld. CIT(A).
3. Notwithstanding the above said grounds of appeal, the confirmation of addition as made by the Ld. AO to the tune of Rs. 25,00,000/- & agricultural income of Rs. 2,66,800/- is against the facts & circumstances of the case.
4. That the Ld. AO has erred in reopening of the assessment u/s 147 of the Income Tax Act, 1961 and there was no reason to believe and also there has been mechanical satisfaction of the Ld. PCIT and as such the assessment as reopened deserves to be quashed.
5. That the appellant craves leave to add, amend any grounds of appeal before or time of hearing.

3. During the course of hearing, the Ld. AR submitted that notices for hearing were sent by the Ld. CIT(A) on email id of assessee's Counsel i.e; cavivekjain84@gmail.com. However the Counsel has neither filed any response nor intimated to the assessee about the date of hearing and there is a clear lapse on the part of the Counsel and the assessee has since changed the Counsel and has engaged another Counsel. In support, an affidavit of the assessee was placed on record and it was submitted that the assessee should not be penalized for failure on part of the Counsel who was duly appointed and brief was given. It was submitted that the assessee deserve one opportunity before the matter is decided and it was accordingly prayed that the matter may be set-aside to the file of the Ld CIT(A) to decide the same afresh after providing reasonable opportunity to the assessee.

4. The Ld. DR was heard, he did not raised any specific objection where the matter is set aside to the file of the Ld. CIT(A) to decide the same afresh.

5. After hearing both the parties and considering the material available on the record, we believe that the assessee deserve one more opportunity to represent its case and we deem it appropriate to set aside the matter back to the file of the Ld. CIT(A) to decide the same afresh as per law after providing reasonable opportunity to the assessee.

6. In the result, the appeal filed by the Assessee is allowed for statistical purposes.

Order pronounced in the open Court on 28/08/2024

Sd/-

आकाश दीप जैन
(AAKASH DEEP JAIN)

उपाध्यक्ष / VICE PRESIDENT

AG

Sd/-

विक्रम सिंह यादव
(VIKRAM SINGH YADAV)

लेखा सदस्य/ ACCOUNTANT MEMBER

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. आयकर आयुक्त (अपील) / The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,
सहायक पंजीकार/ Assistant Registrar