

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

**BEFORE SHRI A.D. JAIN, VICE PRESIDENT &  
SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER**

आयकर अपील सं./ **ITA No. 510 to 512/CHD/2024**  
निर्धारण वर्ष / Assessment Years : 2011-12, 2012-13 & 2013-14

( PHYSICAL HEARING )

The Punjab Livestock Development Board, Livestock Bhawan, Sector 68, Mohali 160062	Vs. बनाम	The DCIT Exemptions, Circle-1, Chandigarh
स्थायी लेखा सं./PAN No: AABTT8377Q		
अपीलार्थी/ APPELLANT		प्रत्यर्थी/ REPSONDENT

निर्धारिती की ओर से/Assessee by : Shri Sachit Singla Adv.  
And Shri T.N. Singla, CA

राजस्व की ओर से/ Revenue by : Smt. Kusum Bansal, CIT DR

&

**S.A. Nos. 14 & 15/Chd/2024**

( In ITA Nos. आयकर अपील सं./ **ITA Nos. 510 & 511/Chd/2024**  
निर्धारण वर्ष / Assessment Years : 2011-12 & 2012-2013

( HYBRID HEARING )

The Punjab Livestock Development Board, Livestock Bhawan, Sector 68, Mohali 160062	Vs. बनाम	The DCIT Exemptions, Circle-1, Chandigarh
स्थायी लेखा सं./PAN No: AABTT8377Q		
अपीलार्थी/ APPELLANT		प्रत्यर्थी/ REPSONDENT

निर्धारिती की ओर से/Assessee by : Shri Sachit Singla Adv.  
And Shri T.N. Singla, CA

राजस्व की ओर से/ Revenue by : Shri Dharam Vir, JCIT, Sr.DR

सुनवाई की तारीख/Date of Hearing : 26.08.2024  
उदघोषणा की तारीख/Date of Pronouncement : 30 .08.2024

### **आदेश/Order**

#### **Per Bench:**

Captioned appeals have been filed by the Assessee for the different assessment years against the separate orders of the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, as per the following details:

Sr.No.	ITA No.	Assessee	A.Y.	CIT(A) order dated
1.	510/Chd/2024	The Punjab Livestock Development Board, Mohali	2011-12	13.01.2024
2	511/Chd/2024	The Punjab Livestock Development Board, Mohali	2012-13	13.01.2024
3	512/Chd/2024	The Punjab Livestock Development Board, Mohali	2013-14	29.01.2024

2. The Assessee has also filed Stay Applications bearing Nos. SA Nos. 14 & 15/Chd/2024 in ITA Nos. 510 & 511/Chd/2024, for A.Ys. 2011-12 and 2012-13 respectively, requesting for Stay of the outstanding demand amounting to the tune of Rs. 2,27,51,826/- for

A.Y. 2011-12 and Rs. 1,61,05,561/- for A.Y. 2012-13 respectively till the disposal of the pending appeals.

3. Since the Stay Applications are arising out of the main appeals for A.Ys. 2011-12 and 2012-13, therefore, first we shall deal with the Appeals of the Assessee.

**ITA Nos. 510 to 512/Chd/2024**

4. Though numerous identical grounds of appeal have been raised in the captioned appeals but the main grievance of the Assessee in all the appeals for different assessment years is that the ld. CIT(A) has wrongly upheld and confirmed the action of the Assessing Officer / additions made by the Assessing Officer and upheld the initiation of penalty proceedings without providing a reasonable opportunity of hearing, which is against the principal of natural justice. It has further been submitted by the ld. Counsel that no notice of hearing was ever served upon the Assessee either through post or registered e-mail of the Assessee and further there is no such evidence available on record with the Department to prove the service of notice on the Assessee.

5. The ld. Counsel has also brought on record the decision of the Hon'ble jurisdictional Punjab and Haryana High Court in the case of 'Munjla 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. The ld. Counsel further submitted that as such, it cannot be treated as a valid service of notice. Accordingly, the ld. Counsel submitted that in view of the above, the notices issued u/s 148 for above-mentioned assessment years deserves to be quashed and the consequential assessments proceedings against the Assessee deserved to be set-aside in all the assessments and the Assessee be given a reasonable opportunity to present his case before the lower authorities.

6. The ld. DR relied on the orders of the CIT(A).

7. We have considered the findings of the ld. CIT(A) in his appeal orders and the submissions made by the ld. Counsel of the Assessee during the proceedings before us. We find that in the above-mentioned assessment years, the Assessee could not get reasonable

opportunity to bring material fact on record before the ld. Commissioner of Income Tax (Appeals). Furthermore, the Department could not bring on record any material evidencing the service of notices to the Assessee. Therefore, in order to provide natural justice to the Assessee, the cases are remanded back to the file of the A.O. with a direction to look into the grievance of the Assessee of non-service of notice on him keeping in view the jurisdictional High Court order in the case of 'Munjal BCU Centre of Innovation and Entrepreneurship Vs. CIT Chandigarh' (supra) and to decide these cases 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 lower authorities. All pleas available under the law shall remain so available to the assessee. Ordered accordingly.

8. In the result, for all the assessment years, i.e., 2011-12, 2012-13 and 2013-14, the appeals of the Assessee are allowed for statistical purposes.

**S.A. Nos. 510 & 511/Chd/2024 (A.Ys. 2011-12 and 2012-13):**

9. Now, we shall deal with the Stay Applications wherein, in both the assessment years, i.e., 2011-12 and 2012-13 request was made

for Stay of the outstanding demand to the tune of Rs. 2,27,51,826/- for A.Y. 2011-12 and Rs. 1,61,05,561/- for A.Y. 2012-131 respectively till the disposal of the pending appeals.

10. Since, we have decided the main appeals of the Assessee for the assessment years 2011-12 and 2012-13 in ITA Nos. 510 & 511/Chd/2024 respectively, wherein, the matter has been remanded to the A.O. for adjudication afresh after giving due and reasonable opportunity of hearing to the Assessee, therefore, the Stay Applications moved by the Assessee have become infructuous and they are as such dismissed being infructuous.

11. In the result, the appeals of the Assessee in all the assessment years are allowed for statistical purposes, whereas, both the Stay Applications moved by the Assessee stand dismissed.

Order pronounced on 30.08.2024.

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

**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