

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

**BEFORE SHRI A.D.JAIN, VICE PRESIDENT AND
SHRI VIKRAM SINGH YADAV, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No 319/CHD/2024

निर्धारण वर्ष / Assessment Year : 2012-13

Shri Darshan Singh, House No.341-C, Rajguru Nagar, Ludhiana.	Vs	The Assessing Officer, Ward VI(I), Ludhiana.
स्थायी लेखा सं./PAN NO: DYVPS0325A		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by: Shri Rajeev Kaushal, CA

राजस्व की ओर से/ Revenue by : Shri Danish Abdullah, JCIT, Sr.DR

सुनवाई की तारीख/Date of Hearing : 28.08.2024

उदघोषणा की तारीख/Date of Pronouncement : 03.09.2024

HYBRID HEARING

आदेश/Order

PER A.D.JAIN, VICE PRESIDENT

The present appeal has been preferred by the assessee against the order passed by the Id. Commissioner of Income Tax (Appeals) Pune, dated 31.01.2024 pertaining to 2012-13 assessment year.

2. At the outset, the Id. Counsel for the assessee has invited our attention to the impugned order of the Id.CIT(A) to submit that the same is an ex-parte order. He has

submitted that the ld.CIT(A) has rejected the application of the assessee without giving sufficient opportunity of hearing to the assessee to present its case. He has further submitted that as also stated in Ground No.1, an application for adjournment was filed on 31.01.2024, but the ld. CIT(A) did not consider the same and passed an ex-parte order on 31.01.2024 and upheld the addition of Rs.32,40,000/- made by the Assessing Officer. The ld. Counsel for the assessee has also requested that the additional evidence may be admitted under Rule 29 of the ITAT Rules, 1963, in the interest of natural justice.

4. The ld. DR relied upon the impugned order.

5. We have heard the rival contentions and perused the material available on record. We have found that the ld. CIT(A) dismissed the appeal of the assessee on the basis of non-compliance of the notices issued by the office of the ld. CIT(A). The ld. CIT(A) has observed that the assessee did not file the requisite details and evidences regarding the nature and the sources of cash deposits in his bank account. On the other hand, the ld. Counsel for the assessee has contended that the assessee was not given sufficient opportunity to plead his case and to file the requisite evidence and documents etc. Accordingly, we are of the

considered opinion that in the interest of justice, the assessee should be given opportunity to plead his case and to substantiate his contentions. Therefore, the appeal is restored to the file of ld. CIT(A) to decide the matter afresh in accordance with law after giving reasonable opportunity of being heard to the assessee. The assessee, no doubt, shall cooperate in the fresh proceedings before the CIT(A).

6. The appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced on 03.09.2024.

Sd/-

(VIKRAM SINGH YADAV)
ACCOUNTANTMEMBER

Sd/-

(A.D.JAIN)
VICE PRESIDENT

“Poonam”

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

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त/ CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
5. गार्डफाईल/ Guard File

आदेशानुसार/ By order,
सहायक पंजीकार/ Assistant Registrar