

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 296/CHD/2024

निर्धारण वर्ष / Assessment Year : 2016-17

Sandeep, Matershree Niwas, Lower Cemetery, Sanjauli, Shimla.	Vs	The ITO, Ward, Shimla.
स्थायी लेखा सं./PAN NO: ECBPS3165M		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by: Shri Vishal Mohan, Sr.Advocate with  
Shri Aditya Sood, Advocate

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

सुनवाई की तारीख/Date of Hearing : 26.08.2024

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 ld. Commissioner of Income Tax (Appeals) Pune, dated 14.03.2024 pertaining to 2016-17 assessment year.

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

submitted that the ld.CIT(A) has rejected the adjournment application of the assessee without giving sufficient opportunity of hearing to the assessee to present its case. He has further submitted that no notice of date of hearing was served upon the assessee by the ld.CIT(A); that the ld. CIT(A) was not justified in upholding the order passed by the Assessing Officer.

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). But there is nothing on record to prove that the notices were served upon the assessee to present his case. Even the impugned order does not make mention of any such service on the assessee. Considering the facts and circumstances of the case, we are of the considered opinion that the assessee was not afforded proper and reasonable opportunity of being heard. Therefore, in the interest of justice, the file is restored to the file of ld. CIT(Appeals) to decide the matter afresh in accordance with law after giving a reasonable opportunity of being heard to the assessee. The

assessee, no doubt, shall cooperate in the fresh proceedings before the CIT(Appeals).

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

Order pronounced on 03.09.2024.

Sd/-

Sd/-

**(VIKRAM SINGH YADAV)**  
**ACCOUNTANTMEMBER**

**(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