

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

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

आयकर अपील सं./ITA No. 72/CHD/2024

निर्धारण वर्ष / Assessment Year : 2020-21

Shri Pradeep Kumar, C/o Shri Tej Mohan Singh, Advocate, # 527, Sector 10D, Chandigarh.	बनाम VS	The ITO, Ward, Kullu.
स्थायी लेखा सं./PAN /TAN No: BEBPK2016Q		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Tej Mohan Singh, Advocate
राजस्व की ओर से/ Revenue by : Shri Vivek Vardhan, JCIT, Sr.DR

तारीख/Date of Hearing : 28.08.2024

उद्घोषणा की तारीख/Date of Pronouncement : 03.09.2024

PHYSICAL HEARING

आदेश/ORDER

PER A.D.JAIN, VICE PRESIDENT

This is assessee's appeal for assessment year 2020-21 against the order dated 29.11.2023 passed by the Id. CIT(Appeals) NFAC, Delhi. The following grounds have been taken :

1. That the Id. Commissioner of Income Tax (Appeals) has erred in law as well as on facts in passing an ex-parte order without affording a proper opportunity of hearing which is against the

Principles of Natural Justice and as such the order passed is arbitrary and unjustified.

2. *Without prejudice to the above, the Ld. Commissioner of Income Tax (Appeals) has erred in upholding the addition of Rs. 1,94,50,000/-treating the entire agricultural receipt to be income from other sources which is arbitrary and unjustified.*
3. *That the Ld. Commissioner of Income Tax(Appeals) has further erred in upholding the disallowance of expenditure of Rs. 1,61,52,100/-incurred for earning agricultural income of Rs. 1,94,50,000/- resulting in declared net agricultural income of Rs. 32,97,900/- which is arbitrary and unjustified.*
4. *That the appellant craves leave to add or amend the grounds of appeal before the appeal is finally heard or disposed off.*
5. *That the order of Ld. Commissioner of income Tax(Appeals) Officer is arbitrary, opposed to the facts of the case and thus untenable.*

2. The brief facts of the case are that the assessee has challenged the addition amounting to Rs.1,94,50,000/- made by the Assessing Officer on account of unexplained income, which was confirmed by the CIT(A) vide the impugned order. 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 appeal of the assessee without giving sufficient opportunity of hearing to the assessee to present its case. He has submitted that no notice of date of hearing was served by the ld.CIT(A) upon the assessee, either through physical mode or through e-mail etc.

3. The ld. DR could not rebut the aforesaid factual position.

5. We have heard the rival contentions and have gone through the record. After considering the facts and circumstances of the case, we are of the considered opinion that the assessee was not provided sufficient opportunity. The impugned order itself talks of only issuance of the stated notices of hearing and nothing about the service thereof on the assessee. Accordingly, in the interest of justice, the impugned order of the ld.CIT(A) is, hereby set aside with a direction to the ld.CIT(A) to decide the appeal of the assessee afresh after giving proper and adequate opportunity to the assessee to present his case. The ld. CIT (A) will serve notice of hearing through physical mode as well as through electronic mode, upon the assessee. The assessee, no doubt, shall cooperate in the fresh proceedings before the CIT(A).

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

Order pronounced on 03.09.2024.

Sd/-

(VIKRAM SINGH YADAV)
ACCOUNTANTMEMBER

Sd/-

(A.D.JAIN)
VICE PRESIDENT

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