

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

HEARING THROUGH: HYBRID MODE

श्री विक्रम सिंह यादव, लेखा सदस्य एवं श्री परेश म. जोशी, न्यायिक सदस्य
BEFORE: SHRI. VIKRAM SINGH YADAV, AM & SHRI. PARESH M. JOSHI, JM

आयकर अपील सं. / ITA NO. 153/Chd/2024
निर्धारण वर्ष / Assessment Year : 2017-18

V V Collection, Talai Bazar, Near Dayanand Market , Kaithal , Haryana-136027	बनाम	The ITO, Ambala Road Kaithal
स्थायी लेखा सं. / PAN NO: AAOFV0795P		
अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent

निर्धारित की ओर से/ Assessee by : Shri Sanjay Kumar Singla, Advocate
राजस्व की ओर से/ Revenue by : Smt. Kusum Bansal, CIT DR
सुनवाई की तारीख/ Date of Hearing : 05/09/2024
उद्घोषणा की तारीख/ Date of Pronouncement : 25/09/2024

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. 28/12/2023 pertaining to Assessment Year 2017-18.

2. In the present appeal, the assessee has raised the following grounds of appeal:

1. The Id. Commissioner of Income Tax (Appeals)- NFAC, erred in dismissing the appeal filed by the appellant without exercising best judgement. That the dismissal of appeal is against the principles of natural justice because reasonable opportunity of being heard was not given by the Worthy CIT(A)

2. The CIT(A) erred in law and facts by confirming the action on AO acted only on the basis of information received from DDIT(Investigation) and did not apply his mind while recording the reasons u/s 147 of the Act and initiation of the proceedings u/s 147/148 of the Act, which goes to the root of the case and dent the reopening itself.

3. The CIT(A) erred in law and facts by confirming the action of AO because Approval u/s 151(I) for re-opening the case has been given by JCIT in Mechanically manner.

4. The CIT(A) erred in law and facts by confirming the action of AO as Approval u/s 151(1) has been received on 08.04.2021 vide DAK R No 30. And notice u/s 148 issued on 31.03.2021 without taking necessary approval

5. Notice issue u/s 148 issued on basis of non existing facts..

6. That on the law, facts and circumstances of the case. Worthy CIT(A) has erred in confirming the action of Ld. AO in making addition of Rs. 30700000/- without considering the document available with Assessing Officer.

7. The Appellant crave leave to amend alter or delete any of above grounds of appeal.

3. Briefly the facts of the case are that the assessment in this case was completed under section 147 r.w.s 144B of the Act wherein the AO brought to tax a sum of Rs. 3,07,00,000/- as unexplained investment under section 69 r.w.s 115BBE of the Act which, on appeal, has been confirmed by the Ld. CIT(A) and against the said order, the assessee is in appeal before us.

4. During the course of hearing, the Ld. AR submitted that the Ld. CIT(A) has decided the appeal ex-parte qua the assessee. It was submitted that the assessee did not receive any notice either electronically or manually. The notices were sent on the email id of the earlier Counsel who has since left the CA Firm and in view of the same, the assessee was prevented by sufficient cause from attending to the scheduled hearing and filing the necessary information/documentation. It was submitted that the assessee has since updated the new email id of Shri Vinay Goel, partner and Counsel on the IT portal and it was submitted that the assessee may be allowed an opportunity to represent its case before the Ld. CIT(A).

5. Per contra, the Ld. DR did not raise any specific objection where the matter is set aside to the file of the Ld. CIT(A) to decide on merits of the case.

6. After hearing both the parties and considering the material available on the record, given the fact that the order has been passed ex-parte qua the

assessee and there are no findings recorded on merits of the case, we deem it appropriate to set aside the matter to the file of the Ld. CIT(A) to decide the same afresh as per law after providing reasonable opportunity to the assessee.

7. In the result, appeal of the Assessee is allowed for statistical purposes.

Order pronounced in the open Court on 25/09/2024.

Sd/-

परेश म. जोशी
(PARESH M. JOSHI)
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-

विक्रम सिंह यादव
(VIKRAM SINGH YADAV)
लेखा सदस्य/ ACCOUNTANT MEMBER

AG

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