

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ "एस.एम.सी", चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH BENCHES, "SMC" CHANDIGARH

श्री विक्रम सिंह यादव, लेखा सदस्य
BEFORE: SHRI. VIKRAM SINGH YADAV, AM

आयकर अपील सं. / ITA No. 438/Chd/2024
निर्धारण वर्ष / Assessment Year : 2012-13

Ashok Kumar Jaiswal House No. 3328, New Sunny Enclave, Sector 125 Kharar, Dist: SAS Nagar, Punjab- 140301	बनाम	The ITO Ward 6(4) Mohali, Punjab-160062
स्थायी लेखा सं. / PAN NO: AAXPJ2207M		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारित की ओर से / Assessee by : Shri Raman Seth, C.A
राजस्व की ओर से / Revenue by : Shri Vivek Vardhan, JCIT, Sr. DR

सुनवाई की तारीख / Date of Hearing : 17/09/2024
उद्घोषणा की तारीख / Date of Pronouncement : 24/09/2024

आदेश / Order

PER VIKRAM SINGH YADAV, AM:

This is an appeal filed by the Assessee against the order of the Ld. CIT(A) ADDL/JCIT (A)-10, Mumbai dt. 23/02/2024 pertaining to Assessment Year 2012-13.

2. During the course of hearing, the Ld. AR submitted that the Ld. CIT(A) has dismissed the appeal of the assessee on account of non- prosecution. In this regard it was submitted that the first two notices were issued during COVID period which could not be responded due to nationwide lockdown. Regarding the third notice dt. 09/02/2024, it was submitted that the assessee moved an adjournment application seeking time to collect the necessary information and documentation and immediately thereafter, another notice dt. 16/02/2024 was issued against which the assessee again moved an adjournment application. However, without adjourning the matter any further and allowing the necessary opportunity to the assessee, the Ld. CIT(A) went ahead and decided the matter ex-parte qua the assessee. It was submitted that assessee be provided an opportunity to represent his case before the Ld. CIT(A) and the matter may accordingly be set aside to the file of the Ld. CIT(A).

3. In his rival submissions, the Ld. Sr. DR supported the orders of the authorities below and submitted that necessary opportunities were provided to the assessee and the assessee was not diligent about prosecuting its appeal leading to the passing of the ex-parte order. At the same time, it was fairly submitted that the Revenue has no objection where the matter is set-aside to the file of the Id CIT(A) to decide the same on merits of the case.

4. After hearing both the parties and considering the material available on the record, I believe that the assessee deserve one more opportunity to represent its case and I deem it appropriate to set aside the matter back to the file of the Ld. CIT(A) to decide the same afresh as per law after providing reasonable opportunity to the assessee.

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

(Order pronounced in the open Court on 24/09/2024)

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

AG

Date: 24/09/2024

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

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. आयकर आयुक्त (अपील) / The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्ड फाईल/ Guard File