

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

**SHRI RAJESH KUMAR, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.49/CHD/2024

निर्धारण वर्ष / Assessment Year : 2017-18

Kuldip Singh, Patiala C/o Shri Tej Mohan Singh, Advocate #527, Sector 10-D, Chandigarh	Vs. बनाम	The ITO, Ward 4, Patiala
स्थायीलेखासं./PAN No: DCTPS6904F		
अपीलार्थी/APPELLANT		प्रत्यर्थी/RESPONDENT

( PHYSICAL HEARING )

निर्धारिती की ओर से/Assessee by : Shri Tej Mohan Singh, Advocate

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

सुनवाई की तारीख/Date of Hearing : 03.10.2024

उदघोषणा की तारीख/Date of Pronouncement : 04.10.2024

**आदेश/Order**

The assessee is in appeal before the Tribunal against the order dt 20.11.2023 of ld. Commissioner of Income Tax(Appeals), National Faceless Appeal Centre (NFAC), Delhi.

2. At the outset, it has been submitted by the ld. Counsel for the Assessee before the Bench that since the appeal has been decided ex-parte by the ld. CIT(A) dismissing the same in limine because the Assessee did not receive any communications from the office of the Commissioner of Income Tax (Appeals), NFAC. The ld. Counsel

pointed out that the order passed by the CIT(A) is in contravention of the provisions of section 250(6) of the Income Tax Act, 1961 (in short 'the Act'), which mandates that the appeal shall be disposed off by the CIT(A) in writing and the CIT(A) shall state the points for determination, the decision thereon and also the reason for the decision. The ld. Counsel submitted that with the ex-parte order of the CIT(A), there has been substantial miscarriage of justice. Then ld counsel for the Assessee submitted that the assessee may be granted one more opportunity to present his appeal on merit so that the order could be made after taking into account merits of the issues. The ld. counsel also stated that it would be in the interest of justice and fair play, if the appeal is restored to the file of the Assessing Officer, as before the Assessing Officer also, the order was passed ex-parte when the notice issued by the Assessing Officer could not be served on the Assessee.

3. The ld. DR, on the other hand, relied on the order of the authorities below and submitted that non-appearance by the Assessee before the authorities below showed the non-cooperative attitude of the assessee and also lack of interest in prosecution of mater before either of the authorities. Therefore, considering these facts, the appeal of the Assessee may me dismissed.

4. After hearing the rival contentions and perusing the material available on record, I note that the proceedings before the authorities were ex- parte as the Assessee failed to appear before both the authorities. I note that the ex-parte decision by the CIT(A) has been made in violation of the provisions of section 250(6) of the Act which mandates that the CIT(A) shall decide the appeal in writing, considering the point of determination, his decision thereon and also reasons for the said decision. I also note that before the A.O. also, the order was ex-parte. Therefore, the ends of justice would be well served if the appeal is restored to the file of the Assessing Officer. Accordingly, I restore the appeal to the file of the Assessing Officer for adjudication afresh on merits.

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

Order pronounced on 04.10.2024.

**Sd/-**  
**(RAJESH KUMAR )**  
**Accountant Member**

“आर.के.”

आदेशकीप्रतिलिपिअग्रेषित / Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त/ CIT
4. विभागीयप्रतिनिधि, आयकरअपीलीयआधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
5. गार्डफाईल/ Guard File

आदेशानुसार/ By order,  
सहायकपंजीकार/ Assistant Registrar