

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

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

आयकर अपील सं./ITA No 200/CHD/2024

निर्धारण वर्ष / Assessment Year : 2012-13

Santosh, Village Rattan Dera, Kurukshetra.	Versus	The ITO, Ward - 3, Kurukshetra.
स्थायीलेखासं./PAN NO: LKXPS2975L		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by: Shri Parikshit Aggarwal, CA  
राजस्व की ओर से/ Revenue by : Dr. Ranjit Kaur, Addl. CIT, DR

सुनवाई की तारीख/Date of Hearing : 07.10.2024  
उद्घोषणा की तारीख/Date of Pronouncement : 14.10.2024

**आदेश/Order**

**PER A.D.JAIN, VICE PRESIDENT**

The present appeal has been filed by the assessee against the order passed by the ld. Commissioner of Income Tax (Appeals), NFAC, Delhi [in short 'ld. CIT(A)'] dated 01.01.2024 pertaining to 2012-13 assessment year.

2. The assessee in this appeal has contested the action of the Assessing Officer in passing the order under Section 147 r.w.s. 144 and also the action of the ld.CIT(A) in confirming the action of the AO while passing the order under Section

250 of the Income Tax Act, 1961 without affording reasonable opportunity of being heard to the assessee.

3. At the outset, the ld. Counsel for the assessee has invited our attention to order of the Assessing Officer confirmed by the ld. CIT(A), to submit that the same is an ex-parte order. He has submitted that the Assessing Officer has summarily rejected the application of the assessee without giving any opportunity of hearing to the assessee to present its case. He has submitted that no notice of date of hearing was served by the Assessing Officer, either through physical mode or through e-mail etc. That the notice of date of hearing was allegedly uploaded on Income Tax Portal and the assessee was not aware of uploading of any such notice regarding date of hearing. That no service of notice was ever affected on the assessee.

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

5. We have heard the rival contentions. Merely uploading of information about the date of hearing on the Income Tax Portal is not an effective service of notice as per the provisions of Section 282 of the Income Tax Act. In the facts

and circumstances of the present case, we are of the considered opinion that the assessee deserves to be given appropriate opportunity to present her case. Therefore, the order of the Assessing Officer is not sustainable in the eyes of law. The same is hereby set aside with a direction to the Assessing Officer to decide the appeal of the assessee afresh after giving proper and adequate opportunity to the assessee to present its case. The Assessing Officer will serve notice of hearing through physical mode as well as through electronic mode upon the assessee.

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

Order pronounced on 14<sup>th</sup> October,2024.

**Sd/-**

**(VIKRAM SINGH YADAV)  
ACCOUNTANT MEMBER**

**Sd/-**

**(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 /