

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

BEFORE SHRI A.D.JAIN, VICE PRESIDENT AND
SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No. 383/CHD/2024

निर्धारण वर्ष / Assessment Year : 2018-19

Garg Furnace Ltd., Kanganwal Road, VPO Jugiana, G.T.Road, Ludhiana.	बनाम VS	The DCIT, Ludhiana.
स्थायी लेखा सं./PAN /TAN No: AAACG8307R		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Ashwani Kumar, C.A.

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

तारीख/Date of Hearing : 11.09.2024

उद्घोषणा की तारीख/Date of Pronouncement : 19.09.2024

आदेश/ORDER

PER A.D.JAIN, VICE PRESIDENT

This is assessee's appeal for assessment year 2018-19 against the order dated 17.02.2024 passed by the ld. CIT(Appeals)-5, Ludhiana. The following grounds have been taken :

1. That order passed u/s 250 of the Income Tax Act, 1961 by the Learned Commissioner of Income Tax (Appeals)-5, Ludhiana is against law and facts on the file in as much as he was not justified to decide the appeal ex-parte.

2. That he has gravely erred in deciding the appeal without considering the reply filed by the appellant which was uploaded on 16.02.2024 i.e. the day of hearing.

2. The ld. Counsel for the assessee has invited our attention to the impugned order of the ld.CIT(A) to submit that the ld. CIT(A) has passed an ex-parte order qua the assessee; 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; 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.; that the ld. CIT(A) did not consider the reply dated 16.02.2024 filed by the assessee and passed the impugned ex-parte order; that the notice of date of hearing was allegedly uploaded on Income Tax Portal and 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. The impugned order of the ld.CIT(A) is, therefore, not sustainable in the eyes of law. The same 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 its case. The ld. CIT (A) will serve notice of hearing through physical mode as well as through electronic mode upon the assessee.

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

Order pronounced on 19.09.2024.

Sd/-
(KRINWANT SAHAY)
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. 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