

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

HEARD THROUGH: PHYSICAL MODE

श्री संजय गर्ग, न्यायिक सदस्य
BEFORE: SHRI. SANJAY GARG, JUDICIAL MEMBER

आयकर अपील सं. / ITA No. 724/Chd/ 2023
निर्धारण वर्ष / Assessment Year : 2017-18

Shri Narinder Singh Sabharwal, 481-R Model Town, Sarni Chowk, Yamuna Nagar, 135001, Haryana, India	बनाम	The ITO Ward-5, Yamuna Nagar
स्थायी लेखा सं. / PAN NO: AHKPS6514N		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri Rohit Kaura, Advocate and
Shri B.M. Monga, Advocate

राजस्व की ओर से/ Revenue by : Dr. Ranjeet Kaur, Sr. DR

सुनवाई की तारीख/Date of Hearing : 06/11/2024

उद्घोषणा की तारीख/Date of Pronouncement : 06/11/2024

आदेश/Order

Per Sanjay Garg, Judicial Member :

The present appeal has been preferred by the Assessee against the order of the Ld. CIT(A)/NFAC Delhi dt. 29/09/2023 pertaining to Assessment Year 2017-18.

2. At the outset, the Ld. Counsel for the Assessee has invited my attention to the impugned order of the Ld. CIT(A)/NFAC to submit that the same is an exparte order.

3. The Ld. Counsel for the Assessee has placed on record an Affidavit of the assessee (Shri Narinder Singh Sabharwal, S/o Tireth Singh) wherein, it has been deposed that the Ld. CIT(A) fixed three dates of hearing in the month of September 2023, and finally passed the impugned order, dismissing the appeal of the assessee on 29/09/2023. It has been deposed in the Affidavit that during the said period, the Mother of the assessee was battling with the disease of Cancer and ultimately died on 20/12/2023.

3.1 That the assessee was fully engaged in taking her care and taking her to various hospitals.

3.2 That, therefore, the absence of the assessee before the Ld. CIT(A) was not intentional, rather the same was due to aforesaid compelling circumstances.

4. Considering the above submissions of the assessee, in my view, the interests of justice will be well served, if the assessee is given an opportunity to present his case before the Ld. CIT(A). The impugned order of the Ld. CIT(A) is accordingly set aside and the matter is remanded to the file of the Ld. CIT(A) for deciding the matter afresh.

5. Needless to say that the Ld. CIT(A) will give proper and adequate opportunity to the assessee to present his case.

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

Order pronounced in the open Court on 06/11/2024

Sd/-

संजय गर्ग

(SANJAY GARG)

न्यायिक सदस्य / JUDICIAL MEMBER

AG

Date:

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

आदेशानुसार/ By order,
सहायक पंजीकार/ Assistant Registrar