

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

BEFORE: SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER
AND SHRI PARESH M. JOSHI, JUDICIAL MEMBER,

आयकर अपील सं./ITA No. 402/CHD/2024

निर्धारण वर्ष / Assessment Year : 2012-13

Shri Sukhdev Singh, S/o Shri Darshan Singh, Village – Kheri Brahaman, Tehsil – Thanesar, Kurukshetra.	Vs	The ITO, Ward -1, Kurukshetra.
स्थायी लेखा सं./PAN /TAN No: CDBPS5433D		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : None

राजस्व की ओर से/ Revenue by : Dr. Ranjit Kaur, Addl.CIT Sr.DR

तारीख/Date of Hearing : 09.12.2024

उदघोषणा की तारीख/Date of Pronouncement : 16.12.2024

VIRTUAL HEARING

आदेश/ORDER

PER PARESH M. JOSHI, JM

This is an appeal filed by the assessee under Section 253 of the Income Tax Act, 1961 (hereinafter referred to as the Act) as and by way of second appeal before this Tribunal. The assessee is aggrieved by the order bearing No.ITBA/NFAC/S/250/2023-24/1062942395(1) dated 19.03.2024 passed under Section 250 of the Act by Id. CIT(A) which is hereinafter referred to as the “impugned

order". The relevant assessment year is 2012-13 and the corresponding previous year period is from 01.04.2011 to 31.03.2012. The assessment order bears No.ITBA/COM/F/17/2019-20/1022585900(1) dated 18.12.2019 which was passed under Section 144 of the Act. The assessee's income was computed as Rs.1,20,30,325/- by the ld. AO. No reply was filed by the assessee to any of the notice(s) issued by the Revenue. Hence, assessment order under Section 144B. The assessee has failed to disclose his share in 3 properties which came to Rs.1,20,30,325/-.

2. The assessee being aggrieved by the aforesaid assessment order dated 18.12.2019 preferred first appeal under Section 243A of the Act before CIT(A) who by impugned order has dismissed appeal.

3. Being aggrieved by the impugned order, the assessee is before us and has raised following grounds of appeal before us against the impugned order which are as follows :

“1. That on the facts and circumstances of the case, and on the principal of natural justice, an opportunity of being heard was denied to the appellant as all the hearing notices by the CIT(A) were sent on wrong address.

2. The appellant craves permission to add, delete or modify any or all grounds of the appeal.

4. The hearing in the matter took place before this Tribunal on 09.12.2024 when ld. DR for and on behalf of the Revenue contended before us that impugned order is exparte and not a speaking order on merits. The ld. AR was absent despite notice. Written submissions alongwith an affidavit was placed before us wherein it is averred that impugned order is exparte as no notice was received by the assessee. An affidavit to that effect is placed on record which is dated 12.11.2024.

6. We have examined the record of the case. After perusing the affidavit dated 12.11.2024 we notice that both orders of ld. AO and CIT(A) are exparte. It is affirmed and declared by the assessee that in both the orders, no notice(s) were received by him. It is also averred that he is illiterate and cannot track Portal. No communication came from Department via post.

7. In the premises, we are of the considered opinion that impugned order should be set aside being in violation of principle of natural justice. Accordingly, we set aside the same and remand the case back to the file of ld. AO with a direction to pass a fresh order on merits after giving notice to the assessee by post (Regd. AD). The assessee is also directed to cooperate with the Department.

8. In result, impugned order is set aside and matter is remanded to ld. AO for fresh adjudication as aforesaid.

9. Appeal allowed for statistical purposes.

Order pronounced on 16.12.2024.

Sd/-

(KRINWANT SAHAY)
ACCOUNTANT MEMBER

“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

Sd/-

(PARESH M. JOSHI)
JUDICIAL MEMBER

आदेशानुसार/ By order,
सहायक पंजीकार/ Assistant Registrar