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

BEFORE SHRI SANJAY GARG, JUDICIAL MEMBER

आयकरअपीलसं./**I.T.A. No.717/CHD/2023**
निर्धारणवर्ष / Assessment Year : 2017-18

Vishal Kumar Bhargav, H. No. 681, Phase-7, Mohali 160062, Punjab	बनाम	Income Tax Officer, Ward 6(2), Mohali
स्थायीलेखासं./PAN NO: BMVPB2612R		
अपीलार्थी/Appellant		**प्रत्यर्थी/Respondent**

(PHYSICAL HEARING)

निर्धारितीकीओरसे/Assessee by : Shri. Parikshit Aggarwal, C.A.
राजस्वकीओरसे/ Revenue by : Dr. Ranjeet Kaur, Sr. D.R.

सुनवाईकीतारीख/Date of Hearing : 13.11.2024
उदघोषणाकीतारीख/Date of Pronouncement : 04.12.2024

आदेश/Order

The present appeal has been preferred by the assessee against the orderpassed by the ld. Commissioner of Income Tax, Appeal National Faceless Appeal Centre (NFAC),Delhi dated 29.09.2023 (hereinafter referred to as "CIT(A)" for the Assessment Year:2017-18.The assessee in this appeal is aggrieved by the action of the ld. CIT(A) in dismissing the appeal of the assessee in *limine* for non deposit of advance tax.

2. At the outset, the ld. counsel for the assessee has invited my attention to appeal opening Form 35, which was filed before the ld. CIT(A),to submit that in column no. 8,the assessee inadvertently mentioned that it had not deposited the tax. The ld. Counsel, however, has invited my attention at page no. 40 of the paper book to show that the assessee, in fact, has duly deposited the due taxes. The ld. counsel has further submitted that even this fact has also been brought to the attention of the ld. CIT(A).However, the ld. CIT(A) dismissed the appeal of the assessee without considering of the aforesaid facts.

3. In view of the aforesaid submissions of the assessee, the dismissal of the appeal by the ld. CIT(A) is *limine*, cannot be held to be justified. The impugned order of the ld. CIT(A) is hereby set aside, and the matter is restored back to the file of the ld. CIT(A) to decide the appeal on merits after giving due opportunity of hearing to the assessee.

4. In the result, the appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced on 04.12.2024.

Sd/-
(SANJAY GARG)
Judicial Member

Dated :04.12.2024

"GP/Sr.PS."

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