

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

BEFORE: SHRI MAHAVIR SINGH, VICE PRESIDENT
AND SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER,

आयकर अपील सं./ITA No. 218/CHD/2023

निर्धारण वर्ष / Assessment Year : 2018-19

Thapar Institute of Engineering and Technology, Thapar University Campus, Bhadson Road, Patiala.	बनाम VS	The DCIT (Exemptions), Circle 1, Chandigarh.
स्थायी लेखा सं./PAN /TAN No: AAAAT4247P		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Ms. Aditi Gupta, Advocate
राजस्व की ओर से/ Revenue by : Dr. Ranjit Kaur, Addl. CIT Sr. DR
तारीख/Date of Hearing : 30.12.2024
उद्घोषणा की तारीख/Date of Pronouncement : 30.12.2024

VIRTUAL HEARING

आदेश/ORDER

PER KRINWANT SAHAY, AM

This appeal by assessee is arising out of the order of Id. CIT(A) NFAC, Delhi in appeal No. NFAC/2017-18/10019433 order dated 24.02.2023. The assessment was framed by AO of NFAC, Delhi for the assessment year 2018-19 under Section 143(3) read with Sections 143(3A) & 143(3B) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') vide his order dated 30.03.2021.

2. At the outset, the ld. Counsel for the assessee drew our attention to Ground No.3 that the CIT(A) has not granted opportunity of being heard through Video Conferencing as specified under Section 250(6B) of the Act under Faceless Appeals Scheme, 2021. Ld. Counsel for the assessee drew our attention to the following Ground No.3 :

“3. That the ld. CIT(A) has erred in law in not granting an opportunity to the appellant to present its case through video conferencing as specified under the Faceless Appeal Scheme 2021, provided under Section 250(6B) of the Act.”

3. When this fact was confronted to ld. Sr.DR, she fairly conceded that opportunity can be allowed to assessee and matter can be remanded back to CIT(A) for fresh adjudication.

4. After hearing both the sides and going through the facts, we set aside the order of CIT(A) and remand the matter back to his file for allowing hearing through Video Conferencing as prescribed under Section 250(6B) of the Act as specified under Faceless Appeals Scheme, 2021. We direct the CIT(A) accordingly.

5. Appeal of the assessee is allowed for statistical purposes.

Order pronounced on 30.12.2024.

Sd/-

**(MAHAVIR SINGH)
VICE PRESIDENT**

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 फाइल/ Guard File

आदेशानुसार/ By order,
सहायक पंजीकार/ Assistant Registrar