

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

**BEFORE SHRI RAJPAL YADAV, VICE PRESIDENT &
SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER**

आयकर अपील सं./ ITA No. 1128/CHD/2019

निर्धारण वर्ष / Assessment Year : 2010-11

Krishan Chand, House No. 32, Harijan Mohalla Raipur Rani, Distt. Panchkula	बनाम	The ITO, Ward-2, Panchkula
स्थायी लेखा सं./PAN NO: AWYPC5138K		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

(Hybrid Mode)

निर्धारिती की ओर से/Assessee by : Shri Ajay Jain, CA (Virtual)

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

सुनवाई की तारीख/Date of Hearing : 08.01.2025

उदघोषणा की तारीख/Date of Pronouncement : 16.01.2025

आदेश/Order

Per Krinwant Sahay, AM :

Appeal in this case has been filed by the assessee against the order dated 18.06.2019 of Id. CIT(A)-4, Ludhiana [hereinafter referred to as 'CIT(A)'] for the Assessment Years 2010-11.

2. Grounds of appeal are as under:-

1. *That the CIT(A) has wrongly upheld the assessment order passed under section 144 of Income Tax Act by AO without providing the opportunity to explain the deposits in bank & therefore the order passed under section 144 is liable to set aside and restore to file of assessing officer for fresh adjudication after reasonable opportunity to appellant.*
2. *That the CIT(A) has wrongly sustained addition on the basis of statement of buyer recoded at the back of appellant without providing opportunity to cross examine the buyer despite of fact that specific request has been made to CIT(A) for allowing cross examination of buyer.*
3. *That the CIT(A) has wrongly upheld the addition of capital gain of Rs. 11610,000/- on account of unexplained deposit without appreciating the fact that the appellant wife has sold agricultural land at Rs 154,00,000/-.*
4. *That the Ld. Commissioner of Income Appeals has sustained the assessment framed under section 147/144 which is void ab initio as no notice under section 143(2) & 142(1) has been served on assessee.*

3. In this case since the filing of the appeal the counsel of the Assessee has always been taking adjournments. When the case

came up for hearing on 6.1.2025, again the Counsel of the Assessee filed an application for adjournment. It was pointed out by the Bench that it was a 36th occasion that this appeal was listed for hearing on Board but the Assessee never cooperated with the Tribunal. It was categorically brought on record that the last and final opportunity was being given to the Assessee adjourning the case for 37th time for 8.1.20025. On that day, the Counsel of the Assessee Shri Ajay Jain appeared through virtual hearing and submitted before the Bench that the Assessee is living in a foreign country and he does not have even his contact number. The Bench asked him to file details so that the matter may be decided on merit but the Counsel of the Assessee again submitted that he does not have any details of this case with him and he is totally dependent on the Assessee in order to get details to file the same before the Bench.

4. At the same time when he was asked to contact the Assessee in order to get details, he submitted that he is not having any contact number or address of the Assessee who is living in a foreign country.

5. The Id. DR relied on the order of the CIT(A).

6. We have heard the parties. At this juncture, it was decided that giving further adjournment in this case would not get any result. Therefore, the appeal of the Assessee is dismissed for non-submission of any report / relevant documents as well inability of the Counsel of the Assessee to contact him for details etc. Accordingly, appeal of the Assessee stands dismissed.

7. In the result, Assessee's appeal is dismissed.

Order pronounced on 16.01.2025.

Sd/-
(RAJPAL YADAV)
Vice President

Sd/-
(KRINWANT SAHAY)
Accountant Member

“आर.के.”

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