

IN THE INCOME TAX APPELLATE TRIBUNAL
DIVISION BENCH, AMRITSAR

BEFORE SHRI MANOJ KUMAR AGGARWAL, AM
AND
HON'BLE SHRI UDAYAN DAS GUPTA, JM

आयकरअपील सं. / ITA No. 246/ASR/2024
(निर्धारणवर्ष / Assessment Year: 2013-14)

Shri Upkar Singh Sandhu C-2346, Ranjit Avenue Amritsar 143001	बनाम/ Vs.	ITO-Ward No. 2(1) Amritsar.143001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. ABMPS-4284-M		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Shri Satish Bansal (CA) – Ld. AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Dr. Vedanshu Tripathi – Ld. CIT-DR

सुनवाईकीतारीख/ Date of Hearing	:	25-03-2025
घोषणाकीतारीख / Date of Pronouncement	:	01-04-2025

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2013-14 arises out of an order passed by learned Commissioner of Income Tax (Appeals), NFAC, Delhi [CIT(A)] on 06-03-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] on *best judgment basis* u/s. 144 of the Act on 31-03-2022. The Ld. AR raised legal grounds and prayed for another opportunity of hearing before lower authorities which has been opposed by Ld. CIT-DR. Having considered case records, our adjudication would be as under.

2. In the assessment order, Ld. AO made various addition and determined total income of Rs.429.08 Lacs. The assessment was framed on *best judgment* basis since the assessee failed to make any representation therein. The Ld. CIT(A) confirmed the assessment for want of any compliance from the assessee. Aggrieved, the assessee is in further appeal before us.

3. Keeping in mind the principles of natural justice and considering the possibility of communication gaps during faceless regime, we deem it fit to afford another opportunity of hearing to the assessee to substantiate its case before Ld. CIT(A). Accordingly, the impugned order is set aside and the appeal is restored back to the file of Ld. CIT(A) for de novo adjudication after affording reasonable opportunity of hearing to the assessee. All the issues are kept open. The assessee is directed to substantiate its case forthwith.

4. The appeal stand allowed for statistical purposes.

Order pronounced u/r 34(4) of Income Tax (Appellate Tribunal) Rules, 1963.

Sd/-
(UDAYAN DAS GUPTA)
JUDICIAL MEMBER

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखा सदस्य /ACCOUNTANT MEMBER

Dated: 01-04-2025.

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF

ASSISTANT REGISTRAR

ITAT AMRITSAR