

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. 341/ASR/2024
(निर्धारणवर्ष / Assessment Year: 2017-18)

Shri Hilal Ahmad Mir (Prop. Of M/S Shalimar Restaurant) Murindar Bagh, Harman Jammu & Kashmir 190006	बनाम/ Vs.	ITO (Ward No. 1) Srinagar - 190001.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. CBJPM-7644-G		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	None
प्रत्यर्थीकीओरसे/ Respondent by	:	Shri Manpreet Singh Duggal – Ld. Sr. 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) 2017-18 arises out of an order passed by learned Commissioner of Income Tax (Appeals), NFAC, Delhi [CIT(A)] on 31-03-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] on *best judgment basis* u/s. 144 of the Act on 22-12-2019. At the time of hearing, none appeared for assessee and accordingly, the appeal was heard with the able assistance of Ld. Sr. DR. Having considered case records, our adjudication would be as under. The registry has noted delay of 4 days in the appeal which stand condoned.

2. In the assessment order, Ld. AO assessed total income of Rs.22.51 Lacs on *best judgment* basis since the assessee failed to file the return of income. 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. 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