

IN THE INCOME TAX APPELLATE TRIBUNAL
'DB' BENCH, AMRITSAR

HEARING THROUGH HYBRID MODE

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

आयकरअपील सं. / ITA No. 22/ASR/2024
(निर्धारणवर्ष / Assessment Year: 2015-16)

Beant College of Engineering and Technology C/o Sh. P. N. Arora 3 rd Floor SRK Mall 14-Kennedy Avenue, Mall Road Amritsar-143001.	बनाम/ Vs.	ITO, Ward Gurdaspur Gurdaspur-143501
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AABAB-8322-L		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Sh. PN Arora (Advocate) – Ld. AR
प्रत्यर्थीकीओरसे/Respondent by	:	Smt. Vandana Vijay Mohite (CIT) – Ld. DR

सुनवाईकीतारीख/Date of Hearing	:	22-04-2025
घोषणाकीतारीख /Date of Pronouncement	:	01-05-2025

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2015-16 arises out of an order of learned Addl./Joint Commissioner of Income Tax (Central), [CIT(A)] dated 28-12-2023 in the matter of an intimation issued by CPC u/s 143(1) of the Act on 24-12-2016. The CPC made adjustment of Rs.415.64 Lacs. The assessee failed to appear during first appeal. The Ld. CIT(A) did not admit the appeal for want of condonation of delay of approx. 6 months. Aggrieved, the

assessee is in further appeal before us. The Ld. AR has pleaded for adjudication of appeal on merits which has been opposed by the revenue.

2. 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). Further, considering the status of the assessee, the delay in first appeal should have been condoned. Nevertheless, the impugned order is set aside and the matter is restored back to the file of Ld. CIT(A) for fresh adjudication after affording reasonable opportunity of hearing to the assessee. The assessee is directed to plead and prove its case forthwith.

3. 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 -05-2025

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