

**BEFORE SHRI LALIET KUMAR, JUDICIAL MEMBER
& SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER**

आयकर अपील सं./ ITA No. 831/CHD/2024

निर्धारण वर्ष / Assessment Year : 2012-13

Jarnail Singh, Village Puchalla, Near Sector 20, Panchkula 140201	बनाम Vs.	ITO, Ward 3(5), Chandigarh
स्थायी लेखा सं./PAN NO: DOXPS6411F		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Parikshit Aggarwal, CA
राजस्व की ओर से/ Revenue by : Sh. Ved Parkash Kalia, Sr.DR

सुनवाई की तारीख/Date of Hearing : 12.03.2025
उदघोषणा की तारीख/Date of Pronouncement : 28.05.2025

आदेश/Order

Per Krinwant Sahay, AM :

Appeal in this case has been filed by the assessee against the order dated 4.6.2024 of ld. CIT(A). National Faceless Appeal Centre (NFAC), Delhi, for A.Y. 2012-13.

2. Grounds of appeal are as under: -

- 1. That on the facts, circumstances and legal position of the case, Worthy CIT(A) National Faceless Appeal Centre in appeal No. CIT(A), Chandigarh-1/10383/2019-20 has erred in passing order dated 4.6.2024 in contravention of provisions of S. 250 of the*

Income Tax Act, 1961 (herein referred to as "Act").

- 2. That on facts, circumstances and legal position of the case, Worthy CIT(A) has erred in confirming the actions of Ld. AO in initiating, continuing and then concluding the impugned assessment u/s 148 r.w.s. 147/144 and hence the impugned assessment order deserves to be quashed.*
- 3. That on facts, circumstances and legal position of the case, Worthy CIT(A) has erred in confirming addition of Rs. 2,96,60,000/- u/s 69 of the Act made by Ld. AO by erroneously holding the property purchased as unexplained investment.*
- 4. That on facts, circumstances and legal position of the case, the impugned order passed by the Ld. AO u/s 147 r.w.s 144 and then by Worthy CIT(A) u/s 250 deserves to be quashed since the same have been passed without affording reasonable opportunity of being heard to the appellant.*
- 5. That the appellant craves leave for any addition, deletion or amendment in the grounds of appeal on or before the disposal of the same.*

3. At the very outset, the ld. Counsel for the Assessee submitted before the Bench that the order passed by the Assessing Officer in this case is an ex-parte order u/s 144 of the Income Tax Act, 1961 (in short 'the Act') and the Ld. CIT(A) has also not decided the issues on merit.

4. On the other hand, the ld. CIT(A) also in his appellate order has given his findings as under:-

“The appellant has not submitted any details in the appellate proceedings in spite of giving opportunities to furnish or cause to be furnished Ground wise written submissions, along with supporting documentary evidences(s) and / or documents as specified in the attached annexure. if any. However, the appellant has not furnished any details”.

5. We have considered the ex-parte order passed by the Assessing Officer and the appeal order passed by the ld. CIT(A) in which the ld. CIT(A) has not given any findings deciding any issue on merit. The ld. Counsel for the Assessee requested the Bench that the matter may be remanded back to the CIT(A) for fresh adjudication.

6. The ld. DR relied on the order of the CIT(A).

7. It is seen that both the authorities below i.e., the Assessing Officer and the Ld. CIT(A) have not given any findings on any issue on merit after considering the details. In fact, that the Assessee did not appear before the Assessing Officer and, therefore, the AO was constrained to pass an

order u/s 144 of the Income Tax Act,1961. Since the Assessee could not file any written submissions before the ld. CIT(A). The ld. CIT(A) also did not consider any issue on merit, we are of this opinion that keeping in view the element of natural justice, the Assessee should be given opportunity to present his case before the ld. CIT(A) on each and every issue. Therefore, in the fitness of things and keeping in view the element of natural justice, the case is remanded back to CIT(A) for adjudication afresh on merit, in accordance with law, on affording due and adequate opportunity of hearing to the Assessee. The Assessee, no doubt, shall cooperate in the fresh proceedings before the CIT(A). All pleas available under the law shall remain so available to the assessee. Ordered accordingly. The appeal of the Assessee is allowed for statistical purposes.

8. In the result, the appeal is allowed for statistical purposes.

Order pronounced on 28.05.2025

Sd/-
(LALIET KUMAR)
Judicial Member

“आर.के.”

Sd/-
(KRINWANT SAHAY)
Accountant Member

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

सहायक पंजीकार/ Assistant Registrar