

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

BEFORE SHRI SANJAY GARG, JUDICIAL MEMBER

आयकर अपील सं./ITA No.29/CHD/2025
निर्धारण वर्ष / Assessment Year : 2014-15

Manpreet Singh Randhawa, Village Dhiro Majra, Jabo Majra, Malerkotla-148022	बनाम	The ITO, Ward-1, Malerkotla.
स्थायी लेखा सं./PAN NO: CNSPS-5734-D		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

(PHYSICAL HEARING)

निर्धारित की ओर से/Assessee by : Sh. Deepinder Singh, CA
राजस्व की ओर से/ Revenue by : Dr. Ranjt Kaur, Addl. CIT. Sr. DR

सुनवाई की तारीख/Date of Hearing : 26.05.2025
उद्घोषणा की तारीख/Date of Pronouncement : 30-05-2025

आदेश/Order

The present appeal has been preferred by the assessee against the order dated 12.12.2024 passed by the Ld. Commissioner of Income Tax, National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'CIT(A)'], for the Assessment Year 2014-15.

2. The Assessee in this appeal is aggrieved by the action of the Ld. CIT(A) in confirming the addition made by the Assessing Officer (A.O.) of Rs. 35,00,000/-

3. At the outset, the Id. Counsel for the Assessee has submitted that the impugned order of Ld. CIT has been passed ex-parte of the assessee. Learned counsel for the Assessee has further invited my attention to the appeal Form No 35, placed at Page 39 of the Appeal file, wherein, email of the Assessee has been mentioned at which the notices can be sent. It is mentioned as “amarjitassociates@gmail.com.” Learned counsel for the Assessee has further submitted that no notices of hearing has ever been received from Ld. CIT(A) at the aforesaid email address. However, the perusal of the copy of the notices downloaded from the Income Tax e-filing portal reveals that the notices were sent on another email which was “rkjindalca@gmail.com”. This email admittedly has not been mentioned by the Assessee in the appeal Form No 35. Therefore, the notices sent by the Ld. CIT(A) on the above-said email, did not come to the knowledge of the assessee resulting into the passing of ex-parte order of the CIT(A). It appears that non participation of the assessee in the appellate proceedings before the Ld. CIT(A) was not intentional. In view of this, impugned order of the Ld. CIT(A) is set aside and the matter is restored to the file of the Ld.CIT(A) for decision afresh.

Ld. CIT(A) will serve the notices of hearing on the email address as mentioned in the appeal Form No. 35 and will give

proper and adequate opportunity to the Assessee to present his case and thereafter, to decide the matter by way of passing a speaking order.

5. In the result, the appeal of the Assessee is treated as allowed for statistical purposes.

Order pronounced on 30-05-2025.

(SANJAY GARG)
Judicial Member

आदेशकीप्रतिलिपिअग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त/ CIT
4. विभागीयप्रतिनिधि, आयकरअपीलीयआधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
5. गार्डफाईल/ Guard File

आदेशानुसार/ By order,
सहायकपंजीकार/ Assistant Registrar

1.	Draft dictated	07.11.2024	Sr.PS
2.	Draft first placed before author		
3.	Approved draft comes to Sr.PS/PS		
4	Final draft placed before author		
5.	Order signed and pronounced on		
6	File sent to the Bench Clerk		Sr.PS
7.	Date on which file goes to the AR		
8.	Date on which file goes to the Head Clerk.		
9.	Date of dispatch of Order		