

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

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

आयकर अपील सं./ ITA No. 780/CHD/2023

निर्धारण वर्ष / Assessment Year : 2010-11

Manjeet Singh, Village Retgarh, Post office Haffizpur Tehsil Jagadhri, Distt. Yamunanagar	बनाम Vs.	The ITO, Ward 2, Yamunanagar
स्थायी लेखा सं./PAN NO: DGCPS1197D		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Sh. Ajay Jain, CA

राजस्व की ओर से/ Revenue by : Sh. Ved Parkash Kalia, Sr.DR

सुनवाई की तारीख/Date of Hearing : 02.04.2025

उद्घोषणा की तारीख/Date of Pronouncement : 23.06.2025

आदेश/Order

Per Krinwant Sahay, AM :

Appeal in this case has been filed by the assessee
against the order dated 7.11.2023 of ld. Commissioner of

Income Tax, National Faceless Appeal Centre (NFAC),
Delhi for A.Y. 2010-11.

2. Grounds of appeal are as under: -

1. That the CIT(A) wrongly dismissed the appeal and upheld the addition of Rs 2776000/- without giving adequate opportunity and therefore it's prayed that the order of CIT(A) is set aside for fresh adjudication.

2. That the CIT(A) wrongly upheld the order u/s 143(3) r.w.s. 147 of Income Tax Act, 1961 whereas the AO has wrongly invoked the provisions of section 147 without any jurisdiction and without any reason to believe that income chargeable to tax has escaped assessment.

3. At the very outset, ld. Counsel for the Assessee submitted before the Bench that the Ld. CIT(A) has decided the appeal without giving adequate opportunity to the Assessee and requested that the appeal should be remanded back to the CIT(A) for fresh adjudication.

5. From the order of the Ld. CIT(A) it is seen that the Ld. CIT(A) has issued many notices to the Assessee but there

was no compliance of such notices by the Assessee. Therefore, the Ld. CIT(A) decided the appeal ex-parte.

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

7. We have considered the findings given by the Ld. CIT(A) in his appellate order and the arguments / request made by the ld. Counsel for the Assessee during the proceedings before us. We find that although the Assessee did not comply with the notices issued by the CIT(A) on e.mail address provided by the Assessee, on the ground that the Assessee being a semi-literate person, could not see notices issued on portal and e.mail, therefore, the same was not complied with. We find that although the notices issued by the Ld. CIT(A) were on the e.mail address given by the Assessee in its ITR but the Assessee is a semi-literate person and not well versed with electronic mails etc. Simultaneously the Ld. CIT(A) who was supposed to pass even an ex-parte order on merits on the basis of material available on record, has not done it properly. Therefore, we are of this considered opinion that in order to give natural justice to the Assessee, the matter should

be remanded back to CIT(A) for fresh adjudication and to be decided 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.

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

Order pronounced on 23 .06.2025.

Sd/-
(LALIET KUMAR)
Judicial Member

Sd/-
(KRINWANT SAHAY)
Accountant Member

“आर.के.”

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