

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“B” BENCH, CHANDIGARH**

**PHYSICAL HEARING**

**BEFORE HON’BLE SHRI LALIET KUMAR, JM**  
**AND**  
**HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

**आयकरअपीलसं./ ITA No. 1077/CHANDI/2024**  
**(निर्धारणवर्ष / Assessment Year: 2017-18)**

<b>Unique Insurance Services</b> 759/1 Near Punjabi Bhawan Bharat Nagar Chowk, Ludhiana.	<b>बनाम/ Vs.</b>	<b>ITO Ward 6(1)</b> Aaykar Bhawan, Rishi Nagar Ludhiana.
<b>स्थायीलेखासं./जीआइआरसं./PAN/GIR No. <b>AABFU-6174-G</b></b>		
<b>(अपीलार्थी/Appellant)</b>	:	<b>(प्रत्यर्थी / Respondent)</b>

<b>अपीलार्थीकीओरसे/ Appellant by</b>	:	Sh. Parikshit Aggarwal (CA) and Ms. Shruti Khandewal (Adv.) – Ld. ARs
<b>प्रत्यर्थीकीओरसे/Respondent by</b>	:	Dr Ranjit Kaur (Addl.CIT) – Ld. Sr. DR

<b>सुनवाईकीतारीख/Date of Hearing</b>	:	02-07-2025
<b>घोषणाकीतारीख /Date of Pronouncement</b>	:	03-07-2025

**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 of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 27-08-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] on *best judgment basis* u/s 147 r.w.s. 144 of the Act on 09-03-2022. The sole grievance of the assessee is confirmation of addition u/s 69A for Rs.59.83 Lacs. The assessee failed to appear during assessment proceedings. The

first appeal was filed with a delay of 278 days. The Ld. CIT(A) dismissed the appeal in *limine* on delay. On merits also, the Ld. CIT(A) did not admit the additional evidences as filed by the assessee and confirmed the assessment. Aggrieved the assessee is in further appeal before us wherein Ld. AR seek disposal of appeal on merits in the light of additional evidences.

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). Accordingly, the impugned order is set aside and the appeal is restored back to the file of Ld. CIT(A) for de novo adjudication on merits with a direction to the assessee to plead and prove its case. The delay before Ld. CIT(A) stand condoned.

3. The appeal stand allowed for statistical purposes.

Order pronounced on 03-07-2025.

Sd/-  
**(LALIET KUMAR)**  
JUDICIAL MEMBER

Sd/-  
**(MANOJ KUMAR AGGARWAL)**  
ACCOUNTANT MEMBER

Dated: 03-07-2025.

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 CHANDIGARH