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

आयकर अपील सं./ **ITA Nos. 350 & 351/CHD/2024**

निर्धारण वर्ष / Assessment Years : 2015-16 & 2020-21

J&K Womens Dev Corporation Limited, Auqaf Complex Opposite Government Hospital, Gandhi Nagar, Jammu 180004	बनाम Vs.	The DCIT (Exemptions), Circle-1, Chandigarh
स्थायी लेखा सं./ PAN NO: AAACJ4584F		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

(PHYSICAL HEARING)

निर्धारिती की ओर से/Assessee by: None
राजस्व की ओर से/ Revenue by: Sh. Vivek Vardhan, Addl. CIT, Sr. DR

सुनवाई की तारीख/Date of Hearing	:	24.07.2025
उद्घोषणा की तारीख/Date of Pronouncement	:	29.07.2025

आदेश/Order

Per Krinwant Sahay, AM:

Captioned appeals have been filed by the assessee against the separate orders dated 25.01.2024 and 30.01.2024 passed by the Ld. CIT(A), National Faceless Appeal Centre (NFAC), Delhi for A.Y. 2015-16 and 2020-21 respectively.

2.   Grounds of appeal raised by the Assessee in each of

the appeals are as under:-

ITA No.350/Chd/2024

1. That the Learned CIT (A), (NFAC) Delhi erred in confirming the additions made by the Ld. AO and passed ex-parte order without affording reasonable opportunity of being heard.

2. That the appellant craves the leave to add, amend, modify, delete any of the grounds of appeal before or at the time of hearing and all the above grounds are without prejudice to each other.

ITA No. 351/Chd/2024

1. That having regard, to the facts and circumstances of the case, the Ld. CIT(A), NFAC, Delhi has confirmed the order of the Ld. A.O. without allowing the benefit of exemption under section 11 of the Income tax Act, 1961.

2. That the appellant craves the leave to add, amend, modify, delete any of the grounds of appeal before or at the time of hearing and all the above grounds are without prejudice to each other.

3.   None appeared on behalf of the Assessee.

4.   From the grounds of appeal raised and material available on record, it is noticed by the Bench that the assessment in ITA No. 351 was completed by the Assessing Officer ex-parte u/s 144 of the Income Tax Act, 1961 (in short 'the Act') and at appellate stage, both the appeals were decided by the Ld. CIT(A) ex-parte. The Assessee, through its grounds of appeal, requested to remand these cases back to the file of the Assessing Officer to decide it afresh by affording reasonable opportunity of being heard.

4.   Per contra, the ld. DR pointed out that despite the fact that many notices were issued by the Assessing Officer at the assessment stage and by the Ld. CIT(A) at the appellate stage, the Assessee did not comply with to the notices and did not file any details thereafter.

5.   We have considered the findings of the authorities below and we find that the assessment orders passed by the Assessing Officer and the appellate orders by the Ld. CIT(A) are ex-parte.   Although the Assessee has not complied with the notices of the CIT(A), still then in the

fitness of things and keeping in view the element of natural justice to the Assessee, these cases are remanded back to the file of the 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 appeals of the Assessee are allowed for statistical purposes.

8. In the result, both the appeals are allowed for statistical purposes.

Order pronounced on   29.07.2025.

Sd/-   Sd/-

(LALIET KUMAR)   **(KRINWANT SAHAY)**
Judicial Member   **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