

**IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH, AMRITSAR.**

**BEFORE DR. M. L. MEENA, ACCOUNTANT MEMBER AND
SH. UDAYAN DASGUPTA, JUDICIAL MEMBER
(Physical Hearing)**

**I.T.A. No. 388/Asr/2023
Assessment Year: 2017-18**

Sh. Vipin Gupta, Shiv Nagar, Jammu- 180001. AHJPG8586D (Appellant)	Vs.	Deputy Commissioner of Income Tax, Central Circle, Jammu (Respondent)
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Appellant by	Sh. Joginder Singh (CA)
Respondent by	Mrs. Roshanta Kumari Meena CIT(DR)

Date of Hearing	24.09.2025
Date of Pronouncement	26.09.2025

ORDER

Per: DR. M.L. Meena, AM.:

This appeal is preferred by the assessee against the order passed by Id. Commissioner of Income Tax (Appeal)-5, Ludhiana, [Hereinafter referred to as "the CIT appeal"] dated 05.10.2023 which has emanated from the order u/s 143(3) of the Income Tax Act, 1961 dated 31.12.2019 passed by the Deputy Commissioner of Income Tax, Central Circle, Jammu.

2. Having heard both both the sides and perusal of the record we find that the learned CIT appeal has rejected the appeal of the assessee in summary manner by applying MultiPlan India Ltd vide para 5 of the impugned order, as under:

“5. Under these circumstances, it is apparent that the appellant is not interested in pursuing the appeal. During the appellate proceedings, no compliance has been made and no submissions have been filed despite repeated opportunities. In this regard, reliance is also placed on following case laws:

(i) CIT vs. Multiplan India Ltd. 38 ITD 320 (Del)

(ii) Estate of Late Tukojirao Hokar vs. cm 223 ITR 840 (M.P.) (iii) New Diwan Oil Mills vs. CIT (2008) 296 ITR 495 (P&I-I)

(iv) CIT vs. B.N. Bhattachargee and another 118 ITR 461 (SC).

Since, the observations of the AO have not been rebutted by the appellant, therefore, the additions made by the AO are found sustainable and the various grounds of appeal raised by the appellant are liable to be dismissed.”

3. The Ld. Counsel for the assessee contended that the Ld. CIT, (A) has passed the impugned order Under section 250(6) of the Income tax Act, 1961 in haste and casual manner without providing reasonable opportunity of being heard in violation of the principles of natural justice. He requested that in view of the principles of natural justices, the impugned order may be set aside and remanded back To the file of the Ld. CIT appeal to adjudicate the matter afresh after

granting adequate opportunity of being heard to the appellant assessee and considering the written submissions filed on the record and may be filed during the fresh appellate proceedings before the learned CIT appeal. The Ld. AR undertakes to cooperate in furnishing all the information may be required by the learned CIT appeal for the adjudication of the appeal on the issue raised by the assessee.

4. The Ld. CIT (DR) has no objection to the request of the assessee in the light of the principles of natural justice.

5. From the record, it is evident that the Ld. CIT(A) has rejected the appeal of the assessee in summary manner by applying *MultiPlan India Ltd.* In view of the principles of natural justice, we consider it deem fit that it would be just fair to set aside and remanded back the impugned order to the file of the Ld. CIT appeal to adjudicate the matter afresh after granting adequate opportunity of being heard to the appellant assessee and pass an speaking order on merits of the case after considering the written submissions filed on the record and may be filed during the fresh appellate proceedings before the learned CIT appeal. The Ld. AR undertakes to cooperate to furnish all the information may be required by the learned CIT appeal for the adjudication of this appeal.

6. Accordingly, we restore back the matter to the file of the Ld. CIT (A) to adjudicate afresh after considering the written submission and evidence of the assessee after granting sufficient opportunity of being heard to the assessee.

7. In the result, the captioned appeal of the assessee is allowed for statistical purposes.

Order pronounced on 26.09.2025 in the open Court.

**Sd/-
(UDAYAN DASGUPTA)
Judicial Member**

**Sd/-
(DR. M. L. MEENA)
Accountant Member**

AKV/DOC*

Copy of the order forwarded to:

- (1) The Appellant
- (2) The Respondent
- (3) The CIT
- (4) The CIT (Appeals)
- (5) The DR, I.T.A.T.

True Copy
By order