

**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. 79/Asr/2025
Assessment Year: 2017-18**

MBS Impex India, 9A, Ranjit Nagar, Gali No. 2, Chandigarh Road, Punjab. [PAN: AAVFM3431E] (Appellant)	Vs.	ITO, Ward, Nawanshahar. (Respondent)
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Appellant by	None (Adjournment Application)
Respondent by	Sh. Charan Dass, Sr. 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), NFAC, Delhi, dated 19.11.2024 which has emanated from the order of the NFAC, Delhi u/s 144 r.w.s. 147 of the Act dated 12.03.2022.

2. None attended for the assessee and the adjournment application filed by the counsel for the appellant is rejected, found devoid of merits. After hearing the

learned DR and perusal of records, we find that both the revenue authorities the Assessing Officer (In short 'the AO') and the NFAC has passed the orders *ex parte* quasa the assessee in violation of principal of natural justice. In view of that matter, we decided to adjudicate the appeal after hearing the learned DR and considering the the material available on record

3. From the record, it is evident that the Ld. CIT(A)/NFAC has confirmed the *ex parte* assessment order passed u/s 147 r.w.s 144/144B of the act, by merely observing that the Appellant has failed to produce any submission/evidence in support of his grounds of appeal and in the absence of any evidence, whatsoever, whether the documentary or otherwise I am constraint to agree with the approach adopted by the AO in making the addition during the course of Assessment proceedings. However he didn't mention the factum of service of notice on the assessee.

4. Accordingly, he concluded that he was constrained to uphold the order of the AO in absence of any supporting evidence, document presented by the appellant. Thus, the Ld. CIT (A)/NFAC without going into merits of the case, confirmed the addition made by the AO in an *ex parte* assessment order passed u/s 144 of the act in violation of principles of Natural Justice. In our view, the Ld.

CIT(A)/NFAC ought to have appreciated the facts of the case and granted opportunity to the assessee in view of principles of natural justice before giving his blanket adverse observation in casual manner.

5. We therefore consider it deem fit that the matter may be remanded back to the AO to pass de novo assessment after granting adequate opportunity of being heard. In support, we place reliance on Judgement of Delhi High Court in the case of “Bharat Aluminium Company Ltd. vs. Union of India”, [2022] 134 taxmann.com 187 (Delhi) where it was observed that Assessee would have a vested right to personal hearing in faceless assessment proceeding under section 144 of the Act. The Ld. DR has no objection in remanding the matter to the file of the AO for de novo assessment in view of principles of natural justice.

6. Thus, in view of the principles of natural justice, we restore back the matter to the file of the Ld. AO to pass de novo assessment after considering the written submission and evidences filed on record and may be filed before him during the fresh Assessment Proceedings after granting sufficient opportunity of being heard to the assessee and the AO shall issue a Show Cause Notice, and thereafter pass a reasoned order in accordance with law.

7. Accordingly, assessment order is set aside and matter is remanded back to the file of the assessing officer to pass de novo assessment as per law.

9. 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