

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

Sheeraz Mustafa Chopan, DK Pora Dleri Kalipora Shopian Jammu and Kashmir. [PAN:-BHEPC4270Q] (Appellant)	Vs.	ITO, Anantnag J & K. (Respondent)
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**I.T.A. No. 218/Asr/2025
Assessment Year: 2017-18**

Abdul Rehman Bhat ACE House Oppo. Electric Receiving Station Bagh E Mehtab, Jammu and Kashmir. [PAN:-AHXPB 7622D] (Appellant)	Vs.	ITO, Ward-1, Srinagar. (Respondent)
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Appellant by	None (Adjournment application)
Appellant by	Sh. Abdul Rashid Dulloo, CA
Respondent by	Sh. Charan Dass, Sr. DR

Date of Hearing	23.09.2025
Date of Pronouncement	26.09.2025

ORDER

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

These Captioned appeals are filed by the assesseees against the separate orders dated 06/06/2024 and 26/02/2025 passed by the Ld. National Faceless Appeal Centre (NFAC/ CIT (A), in respect of Assessment Year: 2017-18, challenging therein the orders of the authorities below passed ex parte qua the assessee.

2. Since there was common issue involved in both these appeals related to violation of natural justice and hence these two appeal were heard together after hearing the Ld. DR, although none attended for these assesseees. Further, we had rejected the adjournment application filed by one of these assesseees being found devoid of merits in the case of appeal number in ITA No. 216/Asr/2025.

3. We condone the delay of 192 days in the case of in ITA No. 216/Asr/2025 as the Ld. DR has no objection to the request of the assessee for the condonation of the delay in filing the appeal in view of the genuine and bonafide reasons for the said delay in filing the appeal before the tribunal. Accordingly, we condone the delay of 192 days and admit appeal on merits. The facts are discussed from ITA No. 216/Asr/2025 (Assessment Year 2017-18) as a lead case.

4. We find from the record that the Ld. CIT(A)/NFAC has confirmed the ex-parte assessment order passed u/s 144 of the act, by merely observing that the assessee remained non-compliant and non-cooperative and did not submit any reply till the end of the process assessment proceedings. 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 casual observation.

5. Accordingly, we 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.

8. The issue related to violation of principles of natural justice in 218/Asr/2025 is similar to the issue of Natural Justice adjudicated by us in ITA No. 216/Asr/2025. Therefore, our observation and finding given in ITA No. 216/Asr/2025 shall apply in ITA No. 218/Asr/2025 in mutatis mutandis, ordered accordingly.

9. In the result, both the captioned appeals of the assesseees are 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

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