

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. 237 & 238/Asr/2025  
Assessment Year: 2012-13 and 2013-14

Board of Professional Entrance Examinations Financial Advisor J&K, Board of professional Entrance Examination, Bhagat Barjulla, Srinagar, Jammu and Kashmir India [PAN:-AMRB10671D] Appellant	Vs.	CIT (Exemption), Chandigarh.  Respondent
--	-----	--

<b>Appellant by</b>	Sh. Achyut Gupta & Sh. Ajay Gupta, Adv.
<b>Respondent by</b>	Mr. Charan Dass, Sr. (DR)

<b>Date of Hearing</b>	24.09.2025
<b>Date of Pronouncement</b>	26.09.2025

ORDER

**Per Dr Mitha Lal Meena, A.M.:**

These Captioned appeals are filed by the assesseees against the separate orders dated 22/02/2024 and 15/10/2024 passed by the Additional/Joint Commissioner of Income Tax, Noida [hereinafter referred to as 'the Addl CIT (A)',]

in respect of Assessment Year: 2012-13 and 2013-14, challenging therein the impugned orders passed ex parte qua the assessee in violation of principles of natural justice.

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 and adjudicated by this consolidated order for brevity.

3. After considering the bonafide reasons explained by the Ld. Counsel with the support of Notorised affidavit and no objection of the depart to the request of the assessee, we condone the delay of 324 days and 80 days in filing the appeals by the assessee in ITA Nos. in the case of in I.T.A. No. 237/Asr/2025 and I.T.A. No. 237 & 238/Asr/2025 with respect to Assessment Year 2012-13 and 2013-14 respectively. Accordingly, these appeals are admitted.

4. The learned counsel for the assessee submitted that the assessee has never been granted a fair opportunity to present its case with complete facts and evidence as the impugned orders passed u/s 250 of the Income Tax Act by the learned additional CIT was in consequent to non-compliance and non-communication due failure on the part of the previous tax consultants which had resulted in delayed filing of these appeals. The Ld. AR contended that the Ld.

additional CIT appeal has confirmed the demand of rupees 24,27,392 raised by the AO without considering the facts that assessee is a government body engaged in the conduct of professional examination in union territory of Jammu and Kashmir, and it has rightly deducted TDS wherever applicable, and duly deposited to the government account.

5. The AR argued that the appellant assessee being a government institution was never really required to deduct the TDS on payments made on account of setting/printing of question papers, answer sheets and evaluation of examinations. Therefore, the demand of ₹24,27,392/- raised by the income tax department has been wrongfully created as TDS was rightly deducted as well as deposited by the detector. He requested to restore the matter to the file of the Ld. Addl. CIT (A) for afresh adjudication after affording sufficient opportunity to the assessee who undertakes to cooperate before the 1<sup>st</sup> appellate authority. The Ld. DR has no objection in restoring the matter to the Addl. CIT (A) for afresh adjudication in view of the assessee being a state govt institution.

6. From the record, it is noted the Ld. Addl. CIT(A)/NFAC has confirmed the demand ex-parte qua the assessee by merely observing that the assessee did not comply with the notices of hearing of the appeals issued under section 250 of the

Income Tax Act common 1961, during the proceedings. Under the circumstances, he was compelled to believe that appellant has nothing to submit against the addition made by the assessing officer and same was confirmed. In our view, the act of the Addl CIT has been in violation of principles of Natural Justice. In fact, he 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.

7. In the light of the peculiar facts that this is being a survey case and exparte order passed by the additional CIT (A) in summary manner, we consider it deem fit that the matter may be remanded back to the Addl. CIT (A) adjudicate the matter de novo after granting adequate opportunity of being heard to the assessee who undertakes to cooperate in furnishing the requisite details for verification of TDS deduction as required by the appellate authority.

8. Accordingly, the impugned order is set aside and matter is remanded back to the file of the Ld. Addl. CIT to adjudicate the matter afresh in accordance with law.

9. The issue related to violation of principles of natural justice in 238/Asr/2025 is similar to the issue of Natural Justice adjudicated by us in ITA No.

237/Asr/2025. Therefore, our observation and finding given in ITA No. 237/Asr/2025 shall apply in ITA No. 238/Asr/2025 in *mutatis mutandis*, ordered accordingly.

10. 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**

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