

IN THE INCOME TAX APPELLATE TRIBUNAL
'DB', AMRITSAR BENCH, AMRITSAR

HYBRID HEARING

BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM
AND
HON'BLE SHRI UDAYAN DAS GUPTA, JM

आयकर अपील सं. / ITA No. 123/ASR/2025
(निर्धारण वर्ष / **Assessment Year: 2011-12**)

Shri Rashpal Chand Village Ballawal, P.O Mukandpur Nawanshahr, Dist SBS Nagar Punjab-144507	बनम Vs.	ITO Ward Nawanshahar Punjab-144515
स्थायी लेखा सं./PAN. AWWPC-9949-A		
(अपीलार्थी/Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/Appellant by	:	None
प्रत्यर्थीकीओरसे/Respondent by	:	Shri Charan Dass (Addl. CIT) – Ld. Sr. DR

सुनवाईकीतारीख/Date of Hearing	:	14-10-2025
घोषणाकीतारीख /Date of Pronouncement	:	16/10/2025

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2011-12 arises out of an order of Ld. Commissioner of Income Tax (Appeals), NFAC [CIT(A)] dated 30-12-2024 in the matter of an assessment framed by Ld. AO u/s 144 r.w.s. 147 of the Act on 12-11-2018. In the assessment order, Ld. AO assessed income at Rs.18.13 Lacs for want of any representation from the assessee. The Ld. CIT(A) confirmed the assessment for non-prosecution. Aggrieved, the assessee is in further appeal before us wherein

none has appeared for the assessee. The Ld. Sr. DR has pleaded for dismissal of the appeal.

2. Though the assessee has remained negligent, however, keeping in mind the principles of natural justice, we restore the appeal back to the file of Ld. CIT(A) for do novo adjudication with a direction to the assessee to plead and prove its case forthwith.

3. The appeal stand allowed for statistical purposes.

Order pronounced u/r 34(4) of Income Tax (Appellate Tribunal) Rules, 1963.

Sd/-
(UDAYAN DAS GUPTA)
JUDICIAL MEMBER

Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Dated: 16/10/2025

आदेश की प्रतिलिपि अग्रेषित /Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF

ASSISTANT REGISTRAR

ITAT AMRITSAR