

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

(PHYSICAL COURT)

**BEFORE SH. UDAYAN DASGUPTA, JUDICIAL MEMBER
AND SH. KRINWANT SAHAY, ACCOUNTANT MEMBER**

I.T.A. No. 961/Asr/2025

Assessment Year: 2023-24

Amrit Lal,
Vill. Mangupur,
Teh. Balachaur, Nawanshahr,
Punjab 144521

Vs.

JAO The D.C.I.T.
Circle, Jalandhar

[PAN: ABZFA 0244N]

(Appellant)

(Respondent)

Appellant by : Sh. Sudhir Sehgal, A. R.
Respondent by : Sh. Sunil Kumar Yadav, CIT-D. R.
Date of Hearing : 16.02.2026
Date of Pronouncement : 17.02.2026

ORDER

Per Krinwant Sahay, A.M.:

Appeal in this case has been filed against the order dated 25.11.2025 passed by the ld. CIT(A) NFAC, Delhi for Assessment Year: 2023-24.

2. Grounds of appeal taken by the assessee are as under:

- “1. That the Ld. CIT(A) has erred in confirming the order of the Assessing Officer, thereby, confirming the addition as made by the Assessing Officer and deciding the appeal of the assessee without affording any reasonable/ sufficient opportunity.
2. That the passing of the order without giving adequate opportunity to the assessee is not proper because of the following facts: -
 - 1). The first notice of hearing, dated 9.10.2025 was issued by the CIT(A) for 24.10.2025 and for which, the adjournment was sought and which is as per record of the CIT(A).
 - ii). The 2nd notice of hearing, dated 13.11.2025 was issued, wherein, the date was given for 19.11.2025 and the assessee uploaded the submissions consisting of 1 to 15 pages alongwith Paper Book consisting of 1 to 298 pages.
 - iii). That since the submissions could be uploaded and, as such, the appellant proceedings were pending as on 25.11.2025.
3. That the Ld. CIT(A) decided the appeal on 25.11.2025 without considering the submissions alongwith paper book as mentioned above, which have been uploaded on the same day and also that no sufficient opportunity have been afforded to the assessee concerned.
4. That even otherwise, no decision has been given by the CIT(A) on merits of the case and, thus, the order as passed by the Ld. CIT(A) deserves to be set aside.
5. That the appellant craves leave to add or amend the grounds of appeal before the appeal is finally heard or disposed off.”

3. At the very outset, the counsel of the assessee brought before the bench during proceedings before us that the assessment order passed by the A.O. is an ex-parte order and the ld. CIT(A) has also passed his appellate order as an ex-parte order. The counsel, therefore, argued that the case has not been discussed or assessed on merit before the lower authorities.

4. The ld. DR relied on the order of the ld. CIT(A).

5. We have considered the submissions of the ld. counsel regarding this order being an ex-parte order both before the ld. Assessing Officer in the assessment proceedings as well as before the ld. CIT(A) in the appellate proceedings.

6. Thus, we find that the issues in this case have not been discussed on merit after due consideration of assessee's submission.

7. Therefore, keeping in view, the element of natural justice with the assessee, we are inclined to remand this appeal back to the file of the A.O. for passing an order *de-novo* after giving adequate opportunities to the assessee of being heard as well as to allow him to file written

submissions if any. The assessee will have all the legal issues before him. The assessee is also directed to co-operate with the department for completion of proceedings before authorities below.

8. In the result, the appeal of the assessee is allowed for statistical purpose.

Order pronounced in open court as on 17.02.2026

**Sd/-
(Udayan Dasgupta)
Judicial Member**

**Sd/-
(Krinwant Sahay)
Accountant Member**

GP/Sr.PS

Copy of the order forwarded to:

- (1) The Appellant:
- (2) The Respondent:
- (3) The CIT concerned
- (4) The Sr. DR, I.T.A.T

True Copy
By Order