

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ "बी", चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH BENCH "B", CHANDIGARH

HEARING THROUGH: PHYSICAL MODE

श्री ललित कुमार, न्यायिक सदस्य एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य
BEFORE: SHRI. LALIET KUMAR, JM & SHRI. MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं. / ITA No. 1583/Chd/2025

निर्धारण वर्ष / Assessment Year : 2018-19

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| Simran H.No. BX246, Opp. PNB Bank, Ahata Narain Singh Wala, Barnala, Punjab- 148101 | बनाम | JAO The ITO Ward-1, Barnala |
| स्थायी लेखा सं./PAN NO: GGSPS8341Q | | |
| अपीलार्थी/Appellant | | प्रत्यर्थी/Respondent |

निर्धारिती की ओर से/Assessee by : Shri Sudhir Sehgal, Advocate
राजस्व की ओर से/ Revenue by : Dr. Ranjit Kaur, Addl. CIT, Sr. DR

सुनवाई की तारीख/Date of Hearing : 24/02/2026
उदघोषणा की तारीख/Date of Pronouncement : 24/02/2026

आदेश/Order

PER LALIET KUMAR, J.M:

This is an appeal filed by the Assessee against the order of the Ld. CIT(A)/NFAC, Delhi dt. 14/11/2025 pertaining to Assessment Year 2018-19, arising out of the assessment framed under section 147 read with section 143(3) of the Income-tax Act, 1961.

2. The Ld. CIT(A) dismissed the appeal in limine by treating the same as defective on the grounds that Form-35, statement of facts and grounds of appeal were not filed and that despite opportunities there was no compliance by the assessee.

3. Against the order of the Ld. CIT(A) the assessee preferred in appeal before us.

4. Before us, the Ld. Counsel for the assessee submitted that the assessee is an NRI and resident of Canada and had duly filed the requisite documents, including Form-35; however, due to a misunderstanding/technical reasons, the same was not properly taken on record by the Ld. CIT(A). It was submitted that the appeal has been dismissed merely on technical grounds without adjudicating the issues on merits, and therefore, the matter deserves to be restored for proper adjudication.

5. The Ld. DR relied upon the order of the Ld. CIT(A).

6. We have considered the rival submissions and perused the material on record. It is noticed that the Ld. CIT(A) has dismissed the appeal solely for the alleged non-filing of Form-35 and supporting documents without adjudicating the issues involved in the appeal. The assessee, however, has demonstrated that the requisite documents were filed but were not considered due to a misunderstanding. Thus, the dismissal of the appeal is technical in nature and not on the merits. It is a settled principle that substantial justice should prevail over technicalities, and an appeal should not be dismissed without providing an effective opportunity of hearing when the rights of the assessee are involved.

6.1 In view of the above facts and in the interest of justice, we set aside the impugned order and restore the matter to the file of the Ld. CIT(A) with a direction to consider Form-35 and all documents filed by the assessee and adjudicate the appeal afresh on merits after providing adequate opportunity of hearing. The assessee is also directed to cooperate and not seek unnecessary adjournments. As a result, the appeal of the assessee is allowed for statistical purposes.

7. In the result, appeal filed by the Assessee is allowed for statistical purposes.

Order pronounced in the open Court on 24/02/2026

Sd/-

मनोज कुमार अग्रवाल
(MANOJ KUMAR AGGARWAL)
लेखा सदस्य/ ACCOUNTANT MEMBER

Sd/-

ललित कुमार
(LALIET KUMAR)
न्यायिक सदस्य / JUDICIAL MEMBER

AG

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

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. आयकर आयुक्त (अपील) / The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,
सहायक पंजीकार/ Assistant Registrar