

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

**BEFORE DR. M. L. MEENA, ACCOUNTANT MEMBER
AND SH. ANIKESH BANERJEE, JUDICIAL MEMBER**

I.T.A. No. 223/Asr/2023
Assessment Year: 2015-16

Smt. Bharti Singh
G. T. Road -14,
Rani Ka Bagh, Amritsar
Punjab- 143 001

[PAN: BASPS 2356E]

(Appellant)

Vs. DCIT, Circle (3),
Amritsar

(Respondent)

Appellant by	:	Sh. Tarun Bansal, Adv. & Sh. Lakshay Bansal, CA
Respondent by	:	Sh. Manoj Aggarwal, Sr. DR
Date of Hearing	:	14.09.2023
Date of Pronouncement	:	18.09.2023

ORDER

Per Dr. M. L. Meena, AM:

The captioned appeal has been filed by the assessee against the order of the Id. CIT(A) National Faceless Appeal Centre (NFAC), Delhi dated 26.06.2023 in respect of Assessment Year 2015-16.

2. The assessee has raised the following grounds of appeal:

"1. That the Ld. CIT(A) passed the order after 7 years , without considering the remand report filed manually by AO in manual proceedings at that time and further wrongly passed the order by pasting some other appellant's order .The matter be DE novo to CIT(A) to pass appropriate fresh order after considering the remand report within 6 months from the date of honorable ITAT order for the sake of principal of natural justice.

3. At the outset, the Id. counsel for the assessee submitted that the Id. CIT(A) has passed the order without issuing a show cause notice while taking adverse view against the appellant assessee in arbitrary manner. The Id. CIT(A) has failed to consider the remand report filed manually by the AO, in physical proceeding and passed the order enumerating wrong facts, by way of cut paste of some other appellant's order. Thus, the counsel has also raised the contention that the Id. CIT(A) has lost site to the fact and extract the fact of some other case by cut paste which shows non application of mind on the part of the Id. CIT(A) in adjudication of this appeal of the assessee. Accordingly, he requested that the matter may be remanded back to the file of the Id. CIT(A) to adjudicate the matter afresh after granting adequate opportunity of being heard and considering the fact of the of assessee.

4. Per contra, the Id. Addl. CIT-DR failed to rebut the contention of the Id. AR and accordingly, he has no objection to the request of the appellant assessee in remanding the matter back to the file of the Id. CIT(A) for fresh adjudication in view of principles of natural justice.

5. We have heard both the sides, perused the material on record and the impugned order. Admittedly, the Id. CIT(A) has passed the impugned order merely stating wrong facts by cut paste from the other appellant's record, claim of short term capital loss as against the disallowance of bogus creditor. The Id. CIT(A) has been negligent to mention the correct facts of the case, as evident from Page No. 3 of the impugned order that he has picked up the facts of a Limited Company, although the appellant is an individual. Thus, the Id. CIT(A) has rejected the appeal of the appellant assessee in arbitrary manner without deciding the matter on merits of the instant case particularly ignoring the submissions filed before him. In view of principles of natural justice, we consider it deem fit to remand the matter back to the file of the Id. CIT(A) to adjudicate the matter afresh on the issues raised by the appellant assessee after granting sufficient opportunity of being heard and considering the material evidence filed on record and to be filed in the course of afresh proceedings, appreciating the correct

facts of the appellants in right perspective. At the same time, the appellant assessee is directed to cooperate in the fresh proceedings by attending and filing the requisite information in compliance to the queries raised by the Id. CIT(A). Accordingly, the matter is remanded back to the file of the Id. CIT(A) for fresh adjudication as per law.

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

Order pronounced in the open court on 18.09.2023

**Sd/-
(Anikesh Banerjee)
Judicial Member**

GP/Sr.PS

Copy of the order forwarded to:

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

**Sd/-
(Dr. M. L. Meena)
Accountant Member**

True Copy

By Order