

Non-speaking order passed by CIT(A) - matter remanded by ITAT

Summary – The Chandigarh ITAT in a recent case of Balwan Singh, (the Assessee) held that in case a non-speaking order is passed by CIT(A), the matter needs to be remanded

Facts

- Against the tax return filed by the assessee, based on department information, the AO stated that he had reason to believe that the assessee's income had escaped assessment within meaning of section 147 since the assessee had not disclosed all material facts in the return.
- The Commissioner (Appeals) upheld the addition made by the Assessing Officer without passing a speaking order.
- On appeal to the Tribunal:

Held

- The ITAT held that in the present case there is absence of relevant discussion on facts as seen from the orders of the lower authorities and found it appropriate to set aside the matter back to the file of the Commissioner (Appeals) with the direction to pass a speaking order.