

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

**BEFORE SHRI A.D. JAIN, VICE PRESIDENT &
DR KRINWANT SAHAY, ACCOUNTANT MEMBER**

आयकर अपील सं./ ITA Nos. 524 & 525/CHD/2023

निर्धारण वर्ष/ Assessment Years : 2013-14 & 2014-15

M/s R.K. Empire Limited, Bura Gujjar Road, Muktsar	Vs. बनाम	The DCIT, Central Circl-3e, Ludhiana
स्थायी लेखा सं./PAN No: AAGCR8446J		
अपीलार्थी/ APPELLANT		प्रत्यर्थी/ RESPONDENT

(VIRTUAL HEARING)

निर्धारिती की ओर से/Assessee by : Sh. Ashwani Kumar, CA

राजस्व की ओर से/ Revenue by : Smt. Kusum Bansal, CIT DR

सुनवाई की तारीख/Date of Hearing : 29.05.2024

उदघोषणा की तारीख/Date of Pronouncement : 03.06.2024

आदेश/Order

Per Dr. Krinwant Sahay, A.M.:

The appeals in the captioned cases have been filed by the Assessee against the separate orders, each dated 12.07.2023, of the Id. CIT(A)-5, Ludhiana, for different assessment years.

2. Since the issues involved are identical in both the appeals and the appeals were heard together, therefore, these are being disposed of by this common order for the sake of convenience and brevity.

3. The common grounds raised by the Assessee in its appeals are reproduced as under: -

1. That order passed u/s 250(6) of the Income Tax Act, 1961 by the Learned Commissioner of Income Tax (Appeals)-5, Ludhiana is against law and facts on the file in as much as he was not justified to decide the appeal ex-parte.

2. That the Learned CIT(A) was not justified in not deciding the appeal on merits.

3. That the order passed by the Learned Assessing Officer is non-est and bad in law in as much as the proceedings have not been conducted in the manner prescribed by the departmental instructions from time to time which are mandatory for compliance by the Learned Authorities particularly with respect to mentioning of Document Identification Number (DIN).

4. That assessment framed by the Learned Assessing Officer is without jurisdiction and thus, null and void.

4. At the very outset, the Id. Counsel for the Assessee filed a letter dated 29.5.2024 before the Bench stating that both the appeals have been decided ex-parte by the Id. Commissioner of Income Tax (A)-5, Ludhiana. He further contended that the Id. Commissioner of Income Tax(A)-5, Ludhiana has not decided the appeals on merits and finally

he prayed that both the appeals could kindly be restored back to the file of the ld. CIT(A) for fresh adjudication on merits.

5. The ld. DR relied on the orders of the ld. CIT(A).

6. We have considered the facts brought on record by the ld. Counsel of the Assessee and we find that both the appeals in ITA No. 524 & 525/Chd/2023 have not been decided on merits by the ld. CIT(A)- 5, Ludhiana. Accordingly, keeping in view the principles of natural justice, both these appeals are restored back to the files of the ld. CIT(A), Ludhiana for adjudication afresh. Accordingly, the appeals i.e. ITA Nos .524 & 525/Chd/2023 are being remanded back to the file of Ld. CIT(A), to be decided afresh on merit, in accordance with law, on affording due and adequate opportunity of hearing to the Assessee. The Assessee, no doubt, shall cooperate in the fresh proceedings before the CIT(A). All pleas available under the law shall remain so available to the assessee. Ordered accordingly.

7. In the result, for statistical purposes, both the appeals of the Assessee stand allowed.

Order pronounced on 03.06.2024

Sd/-
(A.D. JAIN)
Vice President

Sd/-
(DR KRINWANT SAHAY)
Accountant Member

“आर.के.”

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

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT,
CHANDIGARH
5. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,
सहायक पंजीकार/ Assistant Registrar