

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL
‘SMC’ BENCH, CHANDIGARH

BEFORE SHRI SANJAY GARG, JUDICIAL MEMBER

आयकर अपील सं./ITA No. 343/CHD/2024

निर्धारण वर्ष / Assessment Year : 2016-17

DBD LED Optics Pvt. Ltd., H.No. 21, Shaheed Bhagat Singh Colony, Rajpura	बनाम	The DCIT, Central Circle, Patiala
स्थायी लेखा सं./PAN NO: AAECD1242N		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

(PHYSICAL HEARING)

निर्धारित की ओर से/Assessee by : Shri Parikshit Aggarwal, CA

राजस्व की ओर से/ Revenue by : Shri Vivek Vardhan, JCIT

सुनवाई की तारीख/Date of Hearing : 29.10.2024

उद्घोषणा की तारीख/Date of Pronouncement : 12.11.2024

आदेश/Order

The present appeal has been preferred by the assessee against the order dated 30.11.2023 passed by the Id. Commissioner of Income Tax (Appeals)-5, Ludhiana, [hereinafter referred to as ‘CIT(A)’], for the Assessment Year 2016-17.

2. At the outset, the Id. Counsel for the Assessee has invited my attention to the impugned order of the CIT(A) to submit that the same is an ex-parte order. The Id. Counsel for the Assessee in this

respect has submitted that the assessment in the present case was made u/s 153A of the Income Tax Act, 1961 (in short 'the Act') pursuant to the search action in the case of the Assessee. That the assessment for the six assessment years were opened u/s 153A of the Income Tax Act. That the Assessee has been regularly participating in all the cases, however, in this case inadvertently, the presence of the Assessee could not be noted by the Id. CIT(A).

3. Considering the above submissions, the impugned order is set aside and the Id. CIT(A), the matter is, restored to the file of the Id. CIT(A) with a direction that the Id. CIT(A) will consider the submissions of the Assessee and decide the appeal of the Assessee on merits by way of a speaking order. Needless to say, that the Id. CIT(A) will give proper opportunity to the Assessee to present his case and to furnish necessary evidences and details. The Assessee is also directed to present his case before the Ld. CIT(A) as and when called for and will not contribute in unnecessary delay in the hearing of the appeal.

4. In the result, the appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced on 12.11.2024.

Sd/-
(SANJAY GARG)
Judicial Member

“आर.के.”

आदेशकीप्रतिलिपिअग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त/ CIT
4. विभागीयप्रतिनिधि, आयकरअपीलीयआधिकरण, चण्डीगढ़/ DR, ITAT,
CHANDIGARH
5. गार्डफाईल/ Guard File

आदेशानुसार/ By order,
सहायकपंजीकार/ Assistant Registrar