

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़
**IN THE INCOME TAX APPELLATE TRIBUNAL
DIVISION BENCH, 'A' CHANDIGARH**

**BEFORE SHRI RAJPAL YADAV, VICE PRESIDENT AND
SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER**

आयकर अपील सं./ ITA No. 769/CHD/2024

निर्धारण वर्ष / Assessment Year: 2012-13

Abhimanyu Soin, 31, Garden Enclave, South City, Ludhiana.	Vs	The ITO, Ward 7(1), Ludhiana.
स्थायी लेखा सं./PAN NO: BVKPS1586B		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

Assessee by : Shri Ashwani Kumar, CA
Revenue by : Shri Rohit Sharma, CIT DR

Date of Hearing : 09.01.2025
Date of Pronouncement : 10.01.2025

HYBRID HEARING

ORDER

PER RAJ PAL YADAV, VP

The assessee is in appeal before the Tribunal against the order of the Commissioner of Income Tax (Appeals) [in short 'the CIT (A)'] dated 15.05.2024 passed for assessment year 2012-13.

2. The ld. CIT DR has applied for an adjournment on the ground that he is holding additional charge as CIT(A) and he is pre-occupied in some other administrative work for the day after 12 o'clock. However, ld. Counsel for the assessee drew our attention towards paragraph No.7 of the impugned order and submitted that ld. CIT(A) has issued a notice on 10.05.2024 which was to be complied with upto 17.05.2024. The ld. CIT(A) did not wait for expiry of 17.05.2024 rather decided appeal itself on 15.05.2024. When we brought it to the notice of ld. CIT DR that this appeal is ultimately deserves to be restored back to the ld. CIT(A), then he was not able to controvert the facts.

3. Considering the above circumstances, we are of the view that assessee was not provided due opportunity of hearing because before the time period granted by the ld. CIT(A) in filing submission expires, he decided the appeal. Considering the above facts and circumstances, we set aside the impugned order and restore all the issues agitated in this appeal to the file of ld. CIT(A) for deciding the appeal of the assessee again on merit.

4. In the result, appeal is allowed for statistical purposes.

Order pronounced on 10.01.2025.

Sd/-

(KRINWANT SAHAY)
ACCOUNTANT MEMBER

Sd/-

(RAJPAL YADAV)
VICE PRESIDENT

“Poonam”

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