

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“B” BENCH, CHANDIGARH**

**BEFORE HON’BLE SHRI LALIET KUMAR, JM**  
**AND**  
**HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

**आयकरअपील सं. / ITA No.659/CHANDI/2024**  
**(निर्धारणवर्ष / Assessment Year: 2011-12)**

<b>Shri Parveen Goyal</b> Flat No. 506-E, Gold Link Apartments Partap Singh Wala, Ludhiana-141008	<b>बनाम/ Vs.</b>	<b>ITO</b> Ward-1 Jagraon-142026
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. <b>ABWPG-2721-M</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थीकीओरसे/ <b>Appellant by</b>	:	Shri Gaurav Sharma (CA) – Ld. AR
प्रत्यर्थीकीओरसे/ <b>Respondent by</b>	:	Dr. Ranjit Kaur (Addl. CIT) – Ld. Sr. DR

सुनवाईकीतारीख/ <b>Date of Hearing</b>	:	21-05-2025
घोषणाकीतारीख / <b>Date of Pronouncement</b>	:	22-05-2025

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2011-12 arises out of an order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 29-03-2024 in the matter of a rectification order passed by Ld. Assessing Officer [AO] u/s. 154 of the Act on 06-01-2022. In the rectification order, Ld. AO has re-computed interest as payable by the assessee u/s 234A. The assessee has remained non-compliant during first appeal.

2. During hearing, it transpires that first appeal against quantum addition is already pending before Ld. CIT(A). Considering the fact that the same would have direct bearing on this appeal and also in view of the fact that the impugned order is an *ex parte order*, we set aside the impugned order and restore this appeal back to the file of Ld. CIT(A) for fresh adjudication, inter-alia, by considering the outcome of quantum appeal. The assessee is directed to plead and prove its case.

3. The appeal stand allowed for statistical purposes.

Order pronounced on 22-05-2025.

*Sd/-*  
**(LALIET KUMAR)**  
**JUDICIAL MEMBER**

*Sd/-*  
**(MANOJ KUMAR AGGARWAL)**  
**ACCOUNTANT MEMBER**

Dated: 22-05-2025.

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF

ASSISTANT REGISTRAR

ITAT CHANDIGARH