

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

**BEFORE SHRI LALIET KUMAR, JUDICIAL MEMBER &  
SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER**

आयकर अपील सं./ ITA Nos. 312 to 314/CHD/2025

निर्धारण वर्ष / Assessment Years : 2012-13, 2013-14 & 2014-15

Neelam Gupta, House No. 41, Sector 28-A, Chandigarh	बनाम Vs.	The ITO, Ward 5(5), Chandigarh
स्थायी लेखा सं./ PAN NO: AATPG9445J		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

( HYBRID HEARING )

निर्धारिती की ओर से/Assessee by : Ms. Shurti Khandelwal, Adv. for  
Parikshit Aggarwal, CA  
(Virtual Mode)

राजस्व की ओर से/ Revenue by : Dr. Ranjit Kaur, Addl. CIT Sr. DR,

सुनवाई की तारीख/Date of Hearing : 13.01.2026

उदघोषणा की तारीख/Date of Pronouncement : 15.01.2026

**आदेश/Order**

**Per Bench :**

Captioned appeals for different assessment years have been preferred by the assessee against the separate orders, each dated 08.01.2025, passed by the Ld. Commissioner of Income Tax, National Faceless Appeal Centre (NFAC), Delhi.

3. The identical common grounds raised by the Assessee in A.Y. 2012-13 (ITA No. 312/Chd/2025) are as under: -

1. *That on the facts, circumstances and legal position of the case, the Worthy CIT(A), NFAC Appeal No. CIT (A), Gurgaon- 3/10045/2017-18 has erred in passing order dtd. 08.01.2025 in contravention of provisions of S. 250 of the Income Tax Act, 1961 (hereinafter referred to as "Act").*
2. *That on facts, circumstances and legal position of the case, Worthy CIT(A) has erred in confirming the actions of Ld. AO in initiating, continuing and then concluding the impugned assessment u/s 143(3) r.w.s. 147/148 and hence the impugned assessment order deserves to be quashed.*
3. *That on facts, circumstances and legal position of the case, Worthy CIT(A) has erred in confirming the addition of Rs. 1,13,85,000/- made by the Ld. AO by holding the advance received against sale of property as taxable in the year in question.*
4. *That on facts, circumstances and legal position of the case, the order passed by Ld. AO and then by Worthy CIT(A) deserves to be quashed since the same have been passed without affording reasonable opportunity of being heard to the appellant.*
5. *That the appellant craves leave for any addition, deletion, or amendment in the grounds of appeal on or before the disposal of the same.*

3. Though as many as five identical grounds (except the amount of addition involved) have been raised by the Assessee in each assessment year but the main grievance of the Assessee in all the appeals is that the orders passed by the CIT(A) are ex-parte orders without affording a reasonable opportunity of being heard which is against the principle of natural justice.

4. At the very outset, the Id. Counsel of the Assessee submitted before the Bench that the orders for all the three assessment years were passed ex-parte by the Ld. CIT(A) without affording an opportunity of being heard to the Assessee and without going into merits of the case. It has further been submitted that the Ld. CIT(A) has failed to appreciate the facts in appropriate manner and decided the matters ex-parte. It has further been submitted that the Assessee has a fair case on merits. A prayer has, therefore, been made by the Counsel for the Assessee to quash the orders passed by the Ld. CIT(A) and the issues be decided in all the appeals on merit.

4. Per contra, the ld. DR relied on the orders of the authorities below.

5. We have considered the submissions made by the ld. Counsel for the Assessee along with findings given by the Ld. CIT(A) in the orders. We find that though the CIT(A) has mentioned in his findings that all the notices issued to the Assessee remained uncompiled with and the Assessee had not filed any written submissions but no such evidence of service of notice to the Assessee, though claimed to be issued, was placed on record. In any case, Ld. CIT(A) is supposed to pass the orders on merit on the basis of material available on record. That has not been done in the aforesaid cases. So, keeping in view the element of natural justice, we are of the considered view that one more opportunity should be afforded to the Assessee to present its case before the CIT(A). Therefore, we are inclined to remand the matter back to the file of the CIT(A) for adjudication afresh on merit. In view of this, the impugned orders of the CIT(A) in all the assessment years are set aside and the matter is restored

to the file of the CIT(A) for decision afresh. Needless to say, that the ld. CIT(A) will give proper opportunity to the Assessee to present its case and to furnish necessary evidences and details. The Assessee is also directed to present its case before the Ld. CIT(A) as and when called for and will not contribute in unnecessary delay in the hearing of the appeal.

6. In the result, all the appeals of the Assessee stand allowed for statistical purposes.

Order pronounced on 15.01.2026.

Sd/-

Sd/-

**( LALIET KUMAR )**  
**Judicial Member**

**( 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

सहायक पंजीकार/ Assistant Registrar