

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

**BEFORE SHRI RAJPAL YADAV, VICE PRESIDENT**

आयकर अपील सं./ ITA No. 1353/CHD/2025

निर्धारण वर्ष / Assessment Year: 2012-13

M/s Star Biotech, #761, Level I & II, Sector 22-A, Chandigarh.	Vs	The ITO, Parwanoo.
स्थायी लेखा सं./PAN NO: ABJFS3673D		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

Assessee by : Shri Vinayak Malhotra, CA  
Revenue by : Dr. Ranjit Kaur, Addl. CIT Sr.DR

Date of Hearing : 21.01.2026  
Date of Pronouncement : 28.01.2026

**HYBRID HEARING**

**ORDER**

The assessee is in appeal before the Tribunal against the order of the Id. Commissioner of Income Tax (Appeals) [in short 'the CIT (A)'] dated 26.08.2025 passed for assessment year 2012-13.

2. The Id. counsel for the assessee, at the very outset submitted that Id.CIT (Appeals) has issued a notice whereby time limit to file written submissions was granted upto

29.08.2025 but, CIT (Appeals) has decided the appeal on 26.08.2025.

3. A perusal of copy of the notice would reveal that Id.CIT (Appeals) has allowed the assessee to submit necessary details upto 29.08.2025 but the impugned order has been passed on 26.08.2025 without waiting the reply/submissions of the assessee. Accordingly, the impugned order is not sustainable, hence set aside. The issues are relegated to the file of Id.CIT (Appeals) for deciding afresh on merits after providing due opportunity of hearing to the assessee.

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

Order pronounced on 28.01.2026.

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

सहायक पंजीकार/ Assistant Registrar