

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

**BEFORE SHRI RAJPAL YADAV, VICE PRESIDENT AND
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

आयकर अपील सं./ ITA Nos. 1322 to 1327/CHD/2025
निर्धारण वर्ष / A.Y. : 2013-14 & 2017-18 to 2021-22

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| G.K.Residency Pvt. Ltd., Plot No. 1265-C, Sector 82, JLPL, Mohali, SO-Sohana, Roopnagar, Mohali, Punjab. | Vs | The DCIT/ACIT, (Central)-I, Chandigarh. |
| स्थायी लेखा सं./PAN NO: AAECG2167K | | |
| अपीलार्थी/Appellant | | प्रत्यर्थी/Respondent |

Assessee by : Shri Parikshit Aggarwal, CA
Revenue by : Shri Manav Bansal, CIT DR
Date of Hearing : 19.02.2026
Date of Pronouncement : 24.02.2026

PHYSICAL HEARING

ORDER

PER RAJPAL YADAV, VP

The present bunch of six appeals is directed at the instance of the assessee against the separate orders of ld. Commissioner of Income Tax (Appeals) [in short 'the CIT (A)'] dated 21.08.2025 passed for assessment year 2013-14 and 2017-18 to 2021-22.

2. The ld. counsel for the assessee, at the outset submitted that ld. First Appellate Authority has upheld the

assessment orders by passing an ex-parte order in all these assessment years. The ld.CIT (Appeals) did not adjudicate the issues by calling all the records, rather observed that AO has looked into all these aspects. The assessee has not submitted any written submissions or other material, so that he can differ with view taken by the AO.

3. The ld. CIT DR, on the other hand contended that ld.CIT (Appeals) has given opportunity and it was for the assessee to file written submissions and produce other explanation before the ld. First Appellate Authority. In the absence of such a material, ld.CIT (Appeals) has gone through the assessment orders and thereafter upheld the assessment orders. The ld. counsel for the assessee further contended that there was a huge group wherein 40 appeals were pending before the ld.CIT (Appeals). The assessee was in the process of compiling the details. Rather, it has filed the details in 20 appeals, but ld.CIT (Appeals) has decided six appeals ex-parte.

4. We have duly considered the rival contentions and gone through the record carefully. A perusal of the record for

assessment year 2018-19 would indicate that income of the assessee has been determined at Rs.1,17,37,000/- as against declared loss of Rs.4,14,858/-. Thus, the punishment in the shape of the tax liability on a huge addition of Rs.1.17 Cr is far disproportionate than any negligence, if any, alleged to the assessee for not submitting complete details before the Id.CIT (Appeals). The assessee has pointed out that more than 40 appeals were pending and after receipt of notice, it was in the process of compiling the details for submission. In the above situation, disposal of appeals ex-parte is not an appropriate step at the end of the Id. First Appellate Authority, more particularly when additions to the income of the assessee is of a magnitude to Rs.1.17 Cr. Thus, we are of the view that even if assessee has not prosecuted its Income Tax litigation with diligence, then also the punishment in these six years in the shape of tax liability is disproportionate to the alleged negligence of the assessee. Accordingly, we are of the view that ends of justice would meet if we set aside the impugned orders of the Id.CIT (Appeals) in all these assessment years and restore these issues to the file of Id.CIT (Appeals) for fresh

adjudication. The assessee will be at liberty to submit any details in support of its explanation before the 1d. First Appellate Authority. Accordingly, all the appeals are allowed for statistical purposes.

5. In the result, all the appeals are allowed for statistical purposes.

Order pronounced on 24.02.2026.

Sd/-

(MANOJ KUMAR AGGARWAL)
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

सहायक पंजीकार/ Assistant Registrar