

IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH, CHANDIGARH

PHYSICAL HEARING

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

आयकर अपील सं. / ITA No.1581/CHANDI/2025
(निर्धारण वर्ष / Assessment Year: 2022-23)

Shri Kailash Kumar House No. 1163/1, Street No. 9, Janakpuri, Ludhiana - 141003	बनाम/ Vs.	ITO - 2(1) Aaykar Bhawan, Rishi Nagar, Ludhiana, Punjab - 141001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. ADFPK-6732-R		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	None
प्रत्यर्थीकीओरसे/ Respondent by	:	Sh. Vivek Vardhan (Addl. CIT) – Ld. Sr. DR

सुनवाईकीतारीख/ Date of Hearing	:	24-02-2026
घोषणाकीतारीख / Date of Pronouncement	:	24-02-2026

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2022-23 arises out of an order of learned Commissioner of Income Tax (Appeals), NFAC [CIT(A)] dated 31-07-2025 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s 143(3) of the Act on 18-03-2024. The registry has noted delay of 56 days in the appeal, the condonation of which has been sought by the assessee on the strength of condonation petition which is accompanied by an affidavit of

the assessee. At the time of hearing, none appeared for assessee. In the assessment order, Ld. AO made addition of Rs.36,52,718/- on account of purchases. The Ld. CIT(A) confirmed the assessment since the assessee remained non-compliant. The Ld. Sr. DR pleaded for dismissal of the appeal.

2. Keeping in mind the principles of natural justice, we deem it fit to admit the appeal and restore the appeal back to the file of Ld. CIT(A) for fresh adjudication with a direction to the assessee to plead and prove its case. All the issues are kept open.

3. The appeal stand allowed for statistical purposes.

Order pronounced on 24th February, 2026.

-Sd-
(LALIET KUMAR)
JUDICIAL MEMBER

-Sd-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Dated: 24-02-2026

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