

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 No. 1209/CHD/2025

निर्धारण वर्ष / Assessment Year: 2022-23

The ACIT, 3 rd Floor, Aaykar Bhawan, Leela Bhawan, Patiala.	Vs	Shri Amit Kumar Singla, #444, Street No.4, Gandhi Nagar Mandi Gobindgarh.
स्थायी लेखा सं./PAN NO: AEFPS0687A		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

Assessee by : Shri Yogesh Monga, CA

Revenue by : Shri Manav Bansal, CIT DR

Date of Hearing : 25.03.2026

Date of Pronouncement : 06.04.2026

PHYSICAL HEARING

ORDER

PER RAJPAL YADAV, VP

The Revenue is in appeal against the order of the Id. Commissioner of Income Tax (Appeals) [in short 'the CIT (A)'] dated 08.07.2025 passed for assessment year 2022-23.

2. The grievance of the Revenue revolves around a single issue, namely, Id.CIT (Appeals) has erred in exercising the powers u/s 251(1)(a) of the Income Tax Act, 1961 and setting

aside the assessment order to the file of AO for passing a fresh assessment order.

4. With the assistance of ld. Representative, we have gone through the record carefully. The assessment in this case has been framed u/s 147 r.w.s. 144 of the Income Tax Act, 1961. In other words, it is an ex-parte assessment according to the best judgement of the AO. Section 251(1)(a) of the Act authorize the ld.CIT (Appeals) to set aside an ex-parte order and remit the issues to the file of AO for re-adjudication. Therefore, we are of the view that ld. First Appellate Authority has rightly exercised its power and rightly set aside the issue and no interference is called for. Accordingly, appeal of the Revenue is dismissed.

5. In the result, the appeal of the Revenue is dismissed.

Order pronounced on 6th April, 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