आयकर अपीलीय अधिकरण,चण्डीगढ़ न्यायपीठ "एकल" चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH BENCH "SMC" CHANDIGARH

श्री संजय गर्ग, न्यायिक सदस्य
BEFORE: SH. SANJAY GARG, JUDICIAL MEMBER

आयकर अपील सं./ ITA No.574/CHD/2024
निर्धारण वर्ष / Assessment Year : 2019-20

Shri Ravinder Singh, M/s Khullar Auto Parts, G.T. Road, Ferozepur Cantt.	बनाम	The DCIT, Central Circle-2, Ludhiana.
स्थायी लेखा सं./PAN NO: BKHPS1705C		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Ashray Sarana, CA
राजस्व की ओर से/ Revenue by : Dr. Ranjit Kaur,Addl. CIT, Sr.DR

सुनवाई की तारीख/Date of Hearing : 06.11.2025
उदघोषणा की तारीख/Date of Pronouncement : 07.11.2025

VIRTUAL HEARING

आदेश/ORDER

The present appeal has been preferred by the assessee against the order dated 31.08.2023 of the Commissioner of Income Tax (Appeals) Ludhiana [in short 'the CIT (Appeals)] pertaining to 2019-20 assessment year.

2. The appeal is time barred by 198 days. A separate application for condonation of delay has been filed wherein it has been pleaded that the concerned counsel for the assessee did not inform the assessee of the dates of hearing before ld.CIT (Appeals) and even passing of the final order. That the assessee did not receive the copy of the order in physical form. That the order, sent on e-mail of the consultant, was not forwarded by him to the assessee. The ld. Counsel has further brought my attention to the impugned order of the CIT (Appeals) to submit that the same is an ex-parte order of the CIT (Appeals). He has further submitted that even a perusal of the impugned order also reveals that the same has not been passed by the ld.CIT (Appeals) on merits, rather the appeal of the assessee has been dismissed for want of prosecution.

2.1 As per the relevant provisions of the Income Tax Act read with Income Tax Rules, even in case the assessee did not participate in the appellate proceedings before the CIT (Appeals), the ld.CIT (Appeals) was supposed to pass the order on merits. On the other hand the assessee has explained that he was not aware of the passing of the order, resulting into the ex-parte order of the ld.CIT

(Appeals) and delay of 198 days in filing the appeal before this Tribunal.

3. The ld. counsel for the assessee has submitted that the assessee has a fair case on merits and that the assessee may be given an opportunity to present his case before the ld.CIT (Appeals). The assessee has pleaded that the Assessing Officer (in short 'the AO') has wrongly made the addition of Rs.1,20,000/- and has further applied the rate of tax as per the provisions of Section 115BBE of the Act on income of Rs.9,70,000/- whereas, the normal tax rate was required to be applied on the said income of Rs.9,70,000/-.

4. After considering the rival submissions and going through the record, I am of the view that interest of justice will be well served if the assessee is given an opportunity to present his case before the ld.CIT (Appeals), however, subject to payment of a reasonable cost which I assess at Rs.5000/- to be deposited in Prime Minister Relief Fund. Accordingly, the impugned order of the CIT (Appeals) is set aside and the matter is restored to the file of ld.CIT (Appeals) for decision afresh, but subject to the condition that the assessee will deposit a sum of Rs.5,000/- to the Prime Minister Relief Fund and

furnish the evidence/receipt of such deposit before the ld.CIT (Appeals).

5. The appeal of the assessee stands allowed for statistical purposes.

Order pronounced on 07th November,2025.

Sd/-

(संजय गर्ग)
(SANJAY GARG)
न्यायिक सदस्य/ Judicial Member

"Poonam"

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्ड फाईल/ Guard File

Assistant Registrar