

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

**BEFORE SHRI LALIET KUMAR, JUDICIAL MEMBER &**  
**SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER**

**आयकर अपील सं./ ITA Nos. 304 to 306/CHD/2025**

**निर्धारण वर्ष / Assessment Years : 2014-15, 2015-16 & 2016-17**

Shaheed Bhagat Singh Polyethnic Old Kairon Road, Near Railway Station, Patti, Tarantaran, Punjab 143416	बनाम Vs.	The DCIT Exemptions Circle 1, Chandigarh
स्थायी लेखा सं./ PAN NO: AACTS8355A		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

( HYBRID HEARING )

निर्धारिती की ओर से/Assessee by : Sh. Vipul Arora, CA  
(Virtual Mode)

राजस्व की ओर से/ Revenue by : Sh. Rajat Kumar Kureel, CIT DR,

सुनवाई की तारीख/Date of Hearing : 06.01.2026

उद्घोषणा की तारीख/Date of Pronouncement : 08.01.2026

**आदेश/Order**

**Per Krinwant Sahay, AM :**

Captioned appeals for different assessment years have been preferred by the assessee against the separate orders, each dated 13.01.2025, passed by the Ld.

Commissioner of Income Tax, National Faceless Appeal Centre (NFAC), Delhi.

2. Though numerous identical and similar grounds have been filed by the Assessee for each assessment year but the main grievance of the Assessee is that the Ld. CIT(A) has passed by the orders ex-parte without affording an opportunity of being heard which is against the principle of natural justice.

3. At the very outset, the ld. Counsel of the Assessee submitted before the Bench that the orders for all the three assessment years were passed ex-parte by the Ld. CIT(A) without affording an opportunity of being heard to the Assessee and without going into merits of the case. It has further been submitted that the Ld. CIT(A) has failed to appreciate the facts in appropriate manner and just confirmed the orders passed by the the DCIT, Exemptions. It has further been submitted that the Assessee has a fair case on merits. A prayer has, therefore, been made by the Counsel for the Assessee to

remand the matter back to the CIT(A) for all the assessment years for adjudication afresh.

4. Per contra, the ld. DR relied on the orders of the authorities below.

5. We have considered the submissions made by the ld. Counsel for the Assessee along with findings given by the authorities below in their respective orders. We find that though the CIT(A) has mentioned in his findings that the Assessee was time and again asking for adjournments. In any case, CIT(A) is supposed to pass order on merit on the basis of material available on record. That has not been done in this case. So, keeping in view the element of natural justice, we are of the considered view that one more opportunity should be afforded to the Assessee to present its case before the CIT(A). Therefore, we are inclined to remand this matter back to the file of the CIT(A) for adjudication afresh on merit. In view of this, the impugned orders of the CIT(A) in all the assessment years are set aside and the matter is restored to the file of the CIT(A) for decision afresh. Needless to say, that the

ld. CIT(A) will give proper opportunity to the Assessee to present its case and to furnish necessary evidences and details. The Assessee is also directed to present its case before the Ld. CIT(A) as and when called for and will not contribute in unnecessary delay in the hearing of the appeal.

6. In the result, all the appeals of the Assessee stand allowed for statistical purposes.

Order pronounced on 08.01.2026.

Sd/-

Sd/-

**( LALIET KUMAR )**  
**Judicial Member**

**( KRINWANT SAHAY )**  
**Accountant Member**

“आर.के.”

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