

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 No. 303/CHD/2025**

निर्धारण वर्ष / Assessment Year : 2014-15

|   |             |                                 |
|---|-------------|---------------------------------|
| Sanjeev Kumar,<br>M/s Khurana Filling Station,<br>Chamkaur Sahib,<br>Distt. Ropar,<br>Punjab 140121 | बनाम<br>Vs. | The ITO,<br>Ward 2(2),<br>Ropar |
| स्थायी लेखा सं./ PAN NO: AJPPK8321E   |             |                                 |
| अपीलार्थी/Appellant   |             | प्रत्यर्थी/Respondent           |

(PHYSICAL HEARING)

निर्धारिती की ओर से/Assessee by : Sh. Parikshit Aggarwal, CA

राजस्व की ओर से/ Revenue by : Dr. Ranjit Kaur, Addl. CIT, Sr. DR

सुनवाई की तारीख/Date of Hearing : 06.01.2026

उद्घोषणा की तारीख/Date of Pronouncement : 19.01.2026  
01.2026

**आदेश/Order**

**Per Krinwant Sahay, AM :**

Appeal in this case has been filed by the assessee  
against the order dated 24.12.2024 passed by the Ld. Ld.  
CIT(A), National Faceless Appeal Centre (NFAC), Delhi.

2. The grounds raised are as under:-

1. *That on the facts, circumstances and legal position of the case, Worthy CIT(A). NFAC in Appeal No. CIT (A), Chandigarh-1/10688/2016-17 has erred in passing order dtd. 24.12.2024 in contravention of provisions of S. 250 of the Income Tax Act, 1961 (hereinafter referred to as "Act").*
2. *That on facts, circumstances and legal position of the case, Worthy CIT(A) has erred in confirming the addition of Rs. 48,00,000/- made by Ld. AO on account of difference in stamp duty value and actual purchase value even when the actual purchase value of property was genuine u/s 56(2)(vii)(b) of the Act.*
3. *That on facts, circumstances and legal position of the case, the orders passed by Ld. AO and then by Worthy CIT(A) deserve to be quashed since the same have been passed without affording reasonable opportunity of being heard to the appellant.*
4. *That the appellant craves leave for any addition, deletion or amendment in the grounds of appeal on or before the disposal of the same.*

3. At the very outset, the 1d. Counsel for the Assessee submitted that the appellate order has been passed by the Ld. CIT(A) without affording reasonable opportunity of being heard to the Assessee. In fact, the appeal order is an ex-parte order.

4. Per contra, the 1d. DR relied on the orders of the authorities below.

5. We have considered the findings given in the orders by the authorities below and we have also considered the arguments of Ld. Counsel as well as 1d. DR. We find that the 1d. CIT(A) has passed an ex-parte order because of non-compliance by the Assessee. But at the same time, we also find that the Ld. CIT(A) has not given any findings on merit on the basis of material available on record that otherwise he was required to give. Therefore, keeping in view the element of natural justice, we are inclined to remand it back to the file of the Ld. CIT(A) for re-adjudication after affording a reasonable opportunity of being heard.

6. In view of this, the impugned order of the CIT(A) is set aside and the matter is restored to the file of the CIT(A) for decision afresh. Needless to say, that the 1d. 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.

Order pronounced on 19.01.2026.

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, चंडीगढ़/ DR, ITAT, CHANDIGARH
5. गार्ड फाईल/ Guard File

सहायक पंजीकार/ Assistant Registrar