

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. 1196/CHD/2024**

निर्धारण वर्ष / Assessment Year : 2012-13

Sunrise Infratec Private Limited, H.No. 858, Sector 4, Panchkula 134112	बनाम Vs.	The ITO, Ward 3(5), Chandigarh
स्थायी लेखा सं./ PAN NO: AAQCS4002D		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

(HYBRID HEARING)

निर्धारिती की ओर से/Assessee by : Sh. T.N. Singla, CA
(Virtual Mode)

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

सुनवाई की तारीख/Date of Hearing : 05.01.2026
उद्घोषणा की तारीख/Date of Pronouncement : 20.01.2026

आदेश/Order

Per Krinwant Sahay, AM :

Appeal in this case has been filed by the assessee against the order dated 21.10.2024 passed by the Ld. Addl. / JCIT(A), Kanpur for A.Y. 2012-13.

2. In the present appeal, the Assessee has raised as many as 17 grounds of appeal besides three additional

grounds of appeal vide letter dated 28.6.2025, which are reproduced as under: -

Original grounds (As per form 36):

1. *That the order of Learned JCIT (A) is bad and against the facts and Law.*
2. *That the Ld. JCIT(A) wrongly decided the case of the appellant ex-parte, thus depriving the appellant of the right to present its case effectively and rebut the additions made by the authorities.*
3. *That the Ld. JCIT (A) has wrongly upheld additions made by the AO without providing copy of original reasons recorded before issuing notice.*
4. *That the Ld. JCIT (A) has wrongly upheld additions made by the AO without providing copy of any incriminating material and information relied upon in this case.*
5. *That the Ld. JCIT (A) has wrongly upheld additions made by the AO without providing copy of transfer order u/s 127 of the Act from ITO Ward-1(3) to ITO Ward 3(5).*
6. *That the Ld. JCIT (A) has wrongly upheld additions made by the AO without providing copy of satisfaction note of the AO and satisfaction note of the AO of searched party.*

7. *That the Ld. JCIT (A) has wrongly upheld additions on account of impugned order by the AO without jurisdiction.*
8. *That the Ld. JCIT (A) has wrongly upheld additions on AO's impugned order due to wrong permission taken from JCIT.*
9. *That the Ld. JCIT (A) has wrongly passed the order without jurisdiction.*
10. *That the Ld. JCIT (A) has wrongly upheld additions made by AO amounting to Rs. 46,90,000/- on account of share capital/ share application money received by the assessee company in respect from the following*
 - a) *Addition of Rs. 5,50,000/- as given by Sh. Anubhav Chauhan as per para 7.1 of the order of the Assessing Officer.*
 - b) *Addition of Rs. 20,000/- as given by Sh. Chaitanya Aggarwal as per para 7.2 of the order of the Assessing Officer.*
 - c) *Addition of Rs. 20,000/- as given by Sh. Raj Kumar Miittal as per para 7.3 of the order of the Assessing Officer.*
 - d) *Addition of Rs. 20,000/- as given by Sh. Ashok Sharma per para 7.4 of the order of the Assessing Officer.*

- e) *Addition of Rs. 20,000/- as given by Sh. Rajnish Kumar as per para 7.5 of the order of the Assessing Officer.*
- f) *Addition of Rs. 15,00,000/- as given by Sh. Sorabh Tayal as per para 7.6 of the order of the Assessing Officer.*
- g) *Addition of Rs. 15,00,000/- as given by Sh. Vivek Mohan Mittal as per para 7.7 of the order of the Assessing Officer.*
- h) *Addition of Rs. 5,30,000/- as given by Sh. Nitin Chauhan as per para 7.8 of the order of the Assessing Officer.*
- i) *Addition of Rs. 5,30,000/- as given by Sh. Sarvan Gupta as per para 7.9 of the order of the Assessing Officer.*

11. *That the Ld. JCIT (A) has wrongly upheld additions made u/s 40A(3) by AO on account of payment made in cash of Rs. 98,00,000/- for purchase of land.*

12. *That the Ld. JCIT (A) has wrongly upheld additions made by AO u/s 69A of the Act on account of advances received from customers of Rs. 10,43,29,000/-.*

13. *That the Ld. JCIT (A) has wrongly upheld additions made by AO of Rs. 64,79,000/- u/s 68 of the Income Tax Act, 1961 on account of advances*

received from customers for purchase of flats.

14. *That the Ld. JCIT (A) has wrongly upheld additions made by AO of Rs. 20,50,000/- u/s 68 of the Income Tax Act on account of cash deposits made in the bank account on different dates.*
15. *That the Ld. JCIT (A) has wrongly upheld penalty proceedings initiated by the AO u/s 271(1)(c) and 271(1)(b).*
16. *That the Ld. JCIT (A) has wrongly upheld interest charged by the AO u/s 234A and 234B of the Income Tax Act, 1961.*
17. *That the appellant craves leave to add, alter, amend or withdraw any grounds of appeal before the final hearing.*

Additional Grounds (dt. 28.6.2025)

1. *That the Ld. CIT (A) has wrongly upheld approval u/s 153D given by JCIT in mechanical manner & without application of mind.*
2. *That the Ld. CIT (A) has wrongly upheld issuance of notice u/s 153C of I.T. Act without recording of satisfaction by the assessing officer of M/s Bansal Diamond Group, New Delhi.*
3. *That the Ld. CIT (A) has wrongly upheld order passed u/s 143(3) read with section 153C of the I.T. Act, 1961*

without seizure of any Incriminating document relating to the appellant during the search at third party.

These Grounds of appeal are based on Law point and needs to be adjudicated.

4. At the very outset, it has been submitted by the 1d. Counsel for the Assessee that the Ld. CIT(A) has erred in not giving the sufficient and reasonable opportunity of being heard and to represent the case of the Assessee before him. It has further been submitted that the Ld. CIT(A) has failed to decide the case on merit. Accordingly, a prayer was made to send the matter back to the file of the Ld. CIT(A) for adjudication.

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

7. We have considered the submissions made by the 1d. Counsel for the Assessee along with findings given by the authorities below. We find from the order of the Ld. CIT(A), the Ld. CIT(A) though has provided as many as eight opportunities to the Assessee of being heard by issuing of notices but the Assessee failed to comply with

the notices. Also, from the record it is not clear whether the notices were served upon the Assessee or not. We find that 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 an opportunity should be afforded to the Assessee to present its case before the CIT(A). 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 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.

9. In the result, all the appeal of the Assessee stand allowed for statistical purposes.

Order pronounced on 20.01.2026.

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 आदिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
5. गार्ड फाईल/ Guard File

सहायक पंजीकार/ Assistant Registrar