

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. 606/CHD/2025

निर्धारण वर्ष / Assessment Year. : 2017-18

The ITO, Ludhiana.	Vs	Goyum Screw Press, 324/2, Industrial Area-A, Opposite Berger Paints, Millerganj, Ludhiana.
स्थायी लेखा सं./PAN NO: AAFFG9228H		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

Assessee by : Shri Honey Bajaj, Advocate.
Revenue by : Shri Vivek Vardhan, Addl. CIT Sr.DR
Date of Hearing : 24.11.2025
Date of Pronouncement : 27.01.2026

O R D E R

HYBRID HEARING

PER RAJ PAL YADAV, VP

The present appeal is directed at the instance of the Revenue against the order of the Commissioner of Income Tax (Appeals) [in short 'the CIT (A)'] dated 28.02.2025 passed for assessment year 2017-18.

2. With the assistance of 1d. Representative, we have gone through the record carefully. It emerges out that AO has passed an ex-parte assessment order u/s 144 read with Section 147 of the

Income Tax Act, 1961. On appeal, 1d.CIT (Appeals), by exercising his powers u/s 251(1)(a) set aside the issue to the file of AO for fresh adjudication on merit. Since 1d. First Appellate Authority has been empowered to set aside an issue to the AO, if impugned order was passed ex-parte, therefore, we do not find any error in the order of the 1d.CIT (Appeals). It is well within his jurisdiction to set aside an issue to the file of the AO. Accordingly, this appeal is devoid of any merit, hence dismissed.

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

Order pronounced on 27.01.2026.

Sd/-

(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

“Poonam”

आदेश की प्रतिलिपि अग्रेपित/ 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

Sd/-

(RAJPAL YADAV)
VICE PRESIDENT

सहायक पंजीकार/ Assistant Registrar