

आयकर अपीलीय अधिकरण, "डी" न्यायपीठ, चेन्नई

**IN THE INCOME TAX APPELLATE TRIBUNAL  
"D" BENCH, CHENNAI**

श्री चंद्र पूजारी, लेखा सदस्य एवं श्री जी. पवन कुमार, न्यायिक सदस्य के समक्ष

**BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER AND  
SHRI G. PAVAN KUMAR, JUDICIAL MEMBER**

आयकर अपील सं./I.T.A. No: 426/2016.

निर्धारण वर्ष /Assessment year : 2011-12

Ford India Pvt. Ltd.,  
S.P. Koil Post,  
Maraimalai Nagar,  
Chengalput, 603 204

**Vs.** Deputy Commissioner of Income  
Tax,  
Large Taxpayer Unit - I,  
Chennai.

[ PAN AAACM4454H ]

**(अपीलार्थी/Appellant)**

**(प्रत्यर्थी/Respondent)**

अपीलार्थी की ओर से/ Appellant by

: Shri. Roopesh Rao, CA.

प्रत्यर्थी की ओर से /Respondent by

: Shri Vivekanandan, CIT

सुनवाई की तारीख/Date of Hearing

: 24-10-2016

घोषणा की तारीख /Date of Pronouncement

: 02-11-2016

**आदेश / ORDER**

**PER CHANDRA POOJARI, ACCOUNTANT MEMBER:**

This appeals by assessee directed against the direction of the DRP  
dated 04.12.2015 passed u/s. 144C(5) of the IT Act.

2. The assessee grievance in this appeal is with regard to dismissing the case of the assessee by the DRP, *ex parte* without giving proper opportunity of hearing to the assessee.

3. In this case, the case was fixed before the DRP for hearing on 03.12.2015 at 04:00pm, accordingly notice was issued by DRP. None appeared for the assessee nor any adjournment petition from the side of the assessee. Hence, the DRP dismissed the appeal of the assessee observing that assessee is not interested in prosecuting the objections filed before DRP. Now the assessee filed appeal against the above order of the DRP and submitted that assessee is very much interested in prosecuting the appeal and also submitted that on 03.12.2015 there was a heavy rain in Chennai and there was no means of any transportation facility to go to Bangalore. He submitted that due to the reasons beyond the control of the assessee, the assessee was prevented by sufficient cause and failed to appear before the DRP on 03.12.2015 and prayed that one more opportunity of hearing may be given to the assessee to present assessee's case properly before DRP. The Ld. DR has not put any serious objections for the above arguments of Ld. AR. Considering the request of the Ld. AR, we are inclined give direction to the DRP to give one more opportunity to assessee to present assessee's case. Accordingly, the entire issue in dispute remitted to the file of the DRP for fresh consideration.

4. Since, we have remitted entire issue in dispute to the file of DRP, we are not going into the merit of the other ground raised by the assessee before us.

In the result appeal after assessee partly allowed for statistical purpose.

Order pronounced on Wednesday, the 02<sup>nd</sup> day of November, 2016 at Chennai.

Sd/-

(जी. पवन कुमार)

**(G. PAVAN KUMAR)**

**न्यायिक सदस्य /JUDICIAL MEMBER**

Sd/-

(चंद्र पूजारी)

**(CHANDRA POOJARI)**

**लेखा सदस्य/ACCOUNTANT MEMBER**

चेन्नई/Chennai

दिनांक/Dated: 02<sup>nd</sup> November, 2016.

**JPV**

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त (अपील)/CIT(A)
4. आयकर आयुक्त/CIT
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF