

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH: CHENNAI

श्री धुव्वुरु आर.एल. रेड्डी, न्यायिक सदस्य एवं
श्री एस. जयरामन, लेखा सदस्य के समक्ष

BEFORE SHRI DUVVURU R.L. REDDY, JUDICIAL MEMBER AND
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.201/Chny/2019
निर्धारण वर्ष /Assessment Year: 2015-16

M/s.Wirecard India Pvt. Ltd.,
301, Campus 3B, RMZ Millenia
Business Park 2, No.143, MGR Main
Road, Kandanchavadi,
Chennai-600 096.

Vs. The Asst. Commissioner –
of Income Tax,
Corporate Circle-3(2),
Chennai.

[PAN: AADCV 0520 C]
(अपीलार्थी/ Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

: Mr. N.V.Balaji, Adv.

प्रत्यर्थी की ओर से /Respondent by

: Mr. AR.V.Sreenivasan, JCIT

सुनवाई की तारीख/Date of Hearing

: 09.07.2019

घोषणा की तारीख/Dt. of Pronouncement

: 26.08.2019

आदेश / O R D E R

PER SHRI DUVVURU R.L. REDDY, JUDICIAL MEMBER:

The assessee filed this appeal against the order of the Commissioner of Income Tax (Appeals)-7, Chennai, in ITA No.64/(T)/CIT(A)-7/2017-18 dated 29.11.2018 for the AY 2015-16.

2. Brief facts of the case of the assessee are that the assessee filed its return of income for the AY 2015-16 on 30.11.2015 admitting income of Rs.2,46,52,420/-. The return was processed u/s.143(1). The return was

selected for scrutiny under CASS and after considering the submissions of the assessee, the assessment was completed u/s.143(3) by disallowing the claim of the assessee with regard to the bad debts written off Rs.1,25,66,665/- and added the same to the returned income of the assessee.

3. Aggrieved the assessee preferred an appeal before the Ld.CIT(A). The Ld.CIT(A) passed an ex-parte order since the assessee did not appear before the Ld.CIT(A) to substantiate its case.

4. On being aggrieved, the assessee preferred an appeal before the Tribunal.

5. We have heard both the parties, perused the materials available on record and gone through the orders of authorities below.

6. A perusal of the order passed by the Ld.CIT(A) dated 29.11.2018, the Ld.CIT(A) has not passed the order on merits and he has not discussed any of these issues raised by the assessee. But simply, he passed an order saying that "Looking at the chronological history, it may be noted that on the two occasions posted for hearing, on one occasion the notice got returned unserved and on the other occasion when the notice was served in the new address, the same was acknowledged receipt but there was no representation either by the assessee or by the Ld.AR on

behalf of the assessee. It is presumed that the assessee is not interested in pursuing the appeal”.

7. Considering the findings of the Ld.CIT(A), no doubt, the Ld.CIT(A) passed an ex-parte order without adjudicating the issues on merits, in order to meet the principles of natural justice, we are of the view that the assessee has to be given one more opportunity to substantiate the case of the assessee. We, therefore, set aside the orders passed by the Ld.CIT(A) and remit the issue back to the file of the Ld.CIT(A) for consideration afresh in accordance with law. The assessee is directed to cooperate with the Ld.CIT(A) without asking unnecessary adjournments.

8. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on the 26th day of August, 2019, in Chennai.

Sd/-

(एस. जयरामन)

(S. JAYARAMAN)

लेखा सदस्य /ACCOUNTANT MEMBER

Sd/-

(धुव्वुरु आर.एल. रेड्डी)

(DUVVURU R.L. REDDY)

न्यायिक सदस्य /JUDICIAL MEMBER

चेन्नई/Chennai,

दिनांक/Dated: 26th August, 2019.

TLN

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