

आयकर अपीलीय अधिकरण, "सी" न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'C' BENCH, CHENNAI
श्री धुव्वुरु आर.एल रेड्डी, न्यायिक सदस्य एवं श्री एस जयरामन, लेखा सदस्य के समक्ष
Before Shri Duvvuru RL Reddy, Judicial Member &
Shri S. Jayaraman, Accountant Member

आयकर अपील सं./I.T.A. No. 222/Chny/2019
निर्धारण वर्ष/**Assessment Year:2015-16**

M/s. Vadim Infrastructure Pvt. Ltd.,
No. 18 & 19, T.V. Nagar, Near DLF IT
Park, Mugalivakkam,
Chennai 600 089. Vs. The Assistant Commissioner of
Income Tax (OSD),
Corporate Range 3,
Chennai 600 034.

[PAN:AACCV5991Q]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : None
प्रत्यर्थी की ओर से/Respondent by : Shri J. Pavitran Kumar, JCIT
सुनवाई की तारीख/ Date of hearing : 09.09.2019
घोषणा की तारीख /Date of Pronouncement : 04.10.2019

आदेश /O R D E R

PER DUVVURU RL REDDY, JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the order of the Id. Commissioner of Income Tax (Appeals) 15, Chennai, dated 29.10.2018 relevant to the assessment year 2014-15. Besides raising the ground on merits, the Id. Counsel for the assessee has mainly challenged the ex-parte order on the ground that no sufficient written opportunity was afforded for the purpose of furnishing of supporting material evidences/ explanation as may be required by the Id. CIT(A).

2. Brief facts of the case are that the assessee filed its return of income for the assessment year 2015-16 on 29.09.2015 admitting income of ₹.1,87,37,520/-. The case was selected for scrutiny. After verification of details submitted by the assessee as well as considering the submissions, the assessment under section 143(3) of the Income Tax Act, 1961 ["Act" in short] was completed by determining the assessed income of the assessee at ₹.3,96,60,666/- after making disallowance of bad debt claimed by the assessee. On appeal, the Id. CIT(A) confirmed the disallowance.

3. On being aggrieved, the assessee is in appeal before the Tribunal. None appeared on behalf of the assessee despite having noted the date of hearing, which was fixed at the request made for adjournment by the Id. Counsel on the earlier date of hearing. Hence we proceed to decide the appeal on merits after hearing the Id. DR.

4. We have heard the Id. DR, perused the materials available on record and gone through the orders of authorities below. Against the disallowance of bad debt, the assessee preferred further appeal before the Id. CIT(A). On perusal of the appellate order, we find that the Id. CIT(A) has posted the appeal for hearing on 08.11.2018. But, there was no mention about the instance of service of noticing of hearing. In view of the above, we direct the Id. CIT(A) to afford sufficient opportunities of being heard to the assessee by

service of notice of hearing and decide the issue afresh in accordance with law.

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

Order pronounced on the 04th October, 2019 in Chennai.

Sd/-
(S. JAYARAMAN)
ACCOUNTANT MEMBER

Sd/-
(DUVVURU RL REDDY)
JUDICIAL MEMBER

Chennai, Dated, 04.10.2019

Vm/-

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.