

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'C' BENCH, CHENNAI
श्री इंटर्री रामा राव, लेखा सदस्य एवं श्री धुव्वुरु आर.एल रेड्डी, न्यायिक सदस्य के समक्ष
Before Shri Inturi Rama Rao, Accountant Member &
Shri Duvvuru RL Reddy, Judicial Member

आयकर अपील सं./I.T.A. No. 1333/Chny/2019
निर्धारण वर्ष/Assessment Year: 2014-15

M/s. IFMR Holdings Private Ltd.,
(Since demerged into Dvara Solutions
Private Ltd.) 10th Floor, Phase-I,
I.I.T-Madras Research Park,
Kanagam village, Taramani,
Chennai 600 113.

[PAN:AAGCD4686E]

Vs. The Joint Commissioner of
Income Tax(OSD),
Corporate Circle-2(2),
Nungambakkam,
Chennai 600 034.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri Saroj Kumar Parida, Advocate
प्रत्यर्थी की ओर से/Respondent by : Shri AR V. Sreenivasan, JCIT
सुनवाई की तारीख/ Date of hearing : 03.12.2019
घोषणा की तारीख /Date of Pronouncement : 05.12.2019

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) 5, Chennai, dated 21.02.2019 relevant to the assessment year 2014-15. Besides challenging the issue on merits, the assessee has mainly challenged the ex-parte order passed by the Id. CIT(A).

2. Brief facts of the case are that the assessee filed return of income for the assessment year 2014-15 on 23.09.2014 admitting loss of ₹.17,74,540/- claiming the loss as business loss. The Assessing Officer completed the

assessment under section 143(3) of the Income Tax Act, 1961 ["Act" in short] on 07.12.2016 by making disallowance of business loss amounting to ₹.17,74,750/-, against which, the assessee preferred appeal before the Id. CIT(A). Despite issuance of various notices, none appeared on behalf of the assessee and hence the Id. CIT(A) dismissed the appeal filed by the assessee.

3. On being aggrieved, the assessee is in appeal before the Tribunal. The Id. Counsel for the assessee has submitted that the Id. CIT(A) has not given sufficient opportunity of being heard to the assessee as well as adjudicated the issue raised in the appeal on merits and prayed that the Id. CIT(A) may be directed to adjudicate the issues on merits by giving one more opportunity of being heard to the assessee for presenting its case before the appellate authority. On the other hand, the Id. DR seriously objects to the submissions of the Id. Counsel by stating that the Id. CIT(A) has given sufficient opportunities, but, the assessee has not availed by presenting its case before the Id. CIT(A).

4. We have heard both the sides, perused the materials available on record and gone through the orders of authorities below. Against the disallowance of business loss made by the Assessing Officer, the assessee preferred further appeal before the Id. CIT(A). On perusal of the appellate order, we find that despite issuance of various notices, none appeared on behalf of the assessee. Since, there was no response from the assessee after receipt of hearing notice, the Id. CIT(A) confirmed the assessment order. Except reproducing the grounds

raised by the assessee and reproducing the relevant paragraph of the assessment order, the Id. CIT(A) has not discussed anything about the issue in appeal or adjudicated the issue on merits. The First Appellate Authority is expected to appreciate the material available on record irrespective of the fact whether the assessee appeared before him or not and give his own findings in the conclusion reached by him. In this case, it is very clear that the Id. CIT(A) has not applied his mind to the material available on record. Thus, we remit the matter back to the file of the Id. CIT(A) to adjudicate the issue on merits by affording one more opportunity of being heard to the assessee as prayed before the Tribunal.

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

Order pronounced on the 05th December, 2019 in Chennai.

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Sd/-
(DUVVURU RL REDDY)
JUDICIAL MEMBER

Chennai, Dated, 05.12.2019
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.