

आयकर अपीलिय 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. Nos. 1299 and 1300/Chny/2019
निर्धारण वर्ष/Assessment Years: 2013-14 & 2015-16

M/s. India Metal One Steel Plate
Processing Private Limited,
Prestige Palladium Bayan, 6th Floor,
Door No. 129 to 140, Greams Road,
Chennai 600 006.

[PAN:AACCI5959F]

(अपीलार्थी/Appellant)

The Deputy Commissioner of
Income Tax,
Vs. Corporate Circle 3(3),
121, M.G. Road, Nungambakkam,
Chennai 600 034.

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri S.P. Chidambaram, Advocate
प्रत्यर्थी की ओर से/Respondent by : Ms. R. Anita, JCIT
सुनवाई की तारीख/ Date of hearing : 02.06.2020
घोषणा की तारीख /Date of Pronouncement : 04.06.2020

आदेश /O R D E R

PER DUVVURU RL REDDY, JUDICIAL MEMBER:

Both the appeals filed by the assessee are directed against different orders of the Id. Commissioner of Income Tax (Appeals) 5, Chennai, both dated 01.02.2019 relevant to the assessment years 2013-14 and 2015-16. Besides challenging the issue on merits, the assessee has mainly challenged the ex-parte order passed by the Id. CIT(A) by raising a specific ground in both the appeals.

2. Brief facts of the case are that the assessee filed its return of income for the assessment year 2013-14 on 30.11.2013 admitting loss of

₹.49,75,63,205/-. The return filed by the assessee was taken up for scrutiny. Similarly, against the loss return filed by the assessee on 30.11.2015 for the assessment year 2015-16, after considering the details filed against statutory notices, the assessment under section 143(3) r.w.s. 144C(2) of the Income Tax Act, 1961 ["Act" in short] for the assessment year 2013-14 and for the assessment year 2015-16 under section 143(3) of the Act were completed by assessing income of the assessee at ₹.46,73,76,139/- after making various additions for both the assessment years. On appeal, since there was no response from assessee against posting the appeal for hearing on various dates, the Id. CIT(A) dismissed both the appeals and confirmed the assessment orders.

4. On being aggrieved, the assessee is in appeal before the Tribunal. The Id. Counsel for the assessee has submitted that the appellate authority has not given any detailed observations on the grounds raised by the assessee and prayed for directing the Id. CIT(A) to pass speaking order by adjudicating the issues on merits by giving one more opportunity to the assessee to present its case against various addition(s).

5. On the other hand, the Id. DR relied on the orders of authorities below.

6. We have heard both the sides, perused the materials available on record and gone through the orders of authorities below. Against various

addition(s) made in the assessment order(s), the assessee preferred further appeal before the appellate authority. Since there was no response from assessee against posting the appeals for hearing on various occasions, the Id. CIT(A) dismissed the appeals by confirming the additions. Further, we find that the Id. CIT(A) has not adjudicated the issues on merits based on the materials available on record. Under these circumstances, we direct the Id. CIT(A) to adjudicate the issue on merits in accordance with law by giving one more opportunity of being heard to the assessee to present its case.

7. In the result, both the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced on the 4th June, 2020 in Chennai.

Sd/-
(S. JAYARAMAN)
ACCOUNTANT MEMBER

Sd/-
(DUVVURU RL REDDY)
JUDICIAL MEMBER

Chennai, Dated, 04.06.2020

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.