

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'C' BENCH, CHENNAI
श्री धुव्वुरु आर.एल रेड्डी, न्यायिक सदस्य एवं श्री जी. मंजुनाथा, लेखा सदस्य के समक्ष
Before Shri Duvvuru RL Reddy, Judicial Member &
Shri G. Manjunatha, Accountant Member

आयकर अपील सं./I.T.A. No. 185/Chny/2019
निर्धारण वर्ष/Assessment Year: 2013-14

M/s. Indowind Energy Limited,
114, Kothari Building, 4th Floor,
Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034.

The Assistant Commissioner of
Income Tax (OSD),
Corporate Range 2,
Chennai.

[PAN:AAACI1806M]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri S. Sridhar, Advocate
प्रत्यर्थी की ओर से/Respondent by : Shri J. Pavitran Kumar, JCIT
सुनवाई की तारीख/ Date of hearing : 20.10.2020
घोषणा की तारीख /Date of Pronouncement : 27.10.2020

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 31.12.2018 relevant to the assessment year 2013-14. In the grounds of appeal, 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 its return of income for the assessment year 2013-14 on 26.09.2013 declaring total income of ₹.(-) 24,23,794/- under normal provision and ₹.97,894/- under section 115JB of the Income Tax Act, 1961 ["Act" in short]. The return filed by the assessee

was processed under section 143(1) of the Income Tax Act, 1961 ["Act" in short]. Subsequently, the case of the assessee was selected for scrutiny and against statutory notices, the assessee filed various details. On perusal of the details furnished by the assessee and considering various submissions made during the course of assessment proceedings, the Assessing Officer completed the assessment under section 143(3) of the Act by assessing the total income of the assessee at ₹.NIL after making various additions. On appeal, since the assessee could not responded/ represented his case, the Id. CIT(A) dismissed the appeal.

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 erroneously dismissed the appeal summarily without going into the merits of the case. Thus, the Id. counsel prayed that suitable directions may kindly be issued to the Id. CIT(A) to adjudicate the issues on merits by giving an opportunity of being heard to the assessee. On the other hand, the Id. DR dutifully supported the orders of authorities below.

4. We have heard both the sides through video conferencing, perused the materials available on record and gone through the orders of authorities below. On perusal of the appellate order, we find that the assessee has not made any efforts either to put his appearance or filed written submissions or

proper explanation against the objections of the Assessing Officer with evidences, if any, to represent its case before the Id. CIT(A). Before the Tribunal, the assessee has challenged only the exparte order without raising any grounds on merits. No authority can decide an appeal upon the grounds of appeal of the assessee without any supporting evidence, etc. In view of the above, the assessee is directed to furnish all relevant documents with cogent evidence along with suitable explanation before the Id. CIT(A) and the Id. CIT(A) is directed to adjudicate the issues raised in the appeal of the assessee after affording an opportunity of being heard.

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

Order pronounced on the 27th October, 2020 in Chennai.

Sd/-
(G. MANJUNATHA)
ACCOUNTANT MEMBER

Sd/-
(DUVVURU RL REDDY)
JUDICIAL MEMBER

Chennai, Dated, 27.10.2020

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.