

आयकर अपीलीय अधिकरण, "बी" न्यायपीठ, चेन्नई  
IN THE INCOME-TAX APPELLATE TRIBUNAL 'B' 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.2526/Chny/2019  
निर्धारण वर्ष/**Assessment Year:2011-12**

M/s. Enmas GB Power Systems  
Private Limited, 2<sup>nd</sup> Floor, Pantheon  
Plaza, Old No. 484-485, New No.  
28-30, Pantheon Road, Egmore,  
Chennai 600 008.

The Assistant Commissioner of  
Income Tax, Circle 1(1),  
Trichy.

**[PAN: AACCE0115D]**

(अपीलार्थी /Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri Kaushik, Advocate &  
Shri C. Subramanian, C.A.  
प्रत्यर्थी की ओर से/Respondent by : Shri R. Anita, JCIT  
सुनवाई की तारीख/ Date of hearing : 27.10.2020  
घोषणा की तारीख /Date of Pronouncement : 29.10.2020

**आदेश /O R D E R**

**PER DUVVURUL RL REDDY, JUDICIAL MEMBER:**

This appeal filed by the assessee is directed against the order of the Id. Commissioner of Income Tax (Appeals) 1, Trichy, dated 03.07.2019 relevant to the assessment year 2011-12. In the grounds of appeal, besides challenging various additions made in the assessment order, the assessee has also challenged the ex-parte order passed by the Id. CIT(A) by raising specific ground.

2. Brief facts of the case are that the assessee filed its return of income for the assessment year 2011-12 on 03.03.2012 admitting total income of

₹.47,44,810/-. 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 ₹.3,12,83,550/- 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 various additions made in the assessment order 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 29<sup>th</sup> October, 2020 at Chennai.

Sd/-  
(S JAYARAMAN)  
ACCOUNTANT MEMBER

Sd/-  
(DUVVURUL RL REDDY)  
JUDICIAL MEMBER

Chennai, Dated, the 29.10.2020

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.