

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
'B' BENCH, CHENNAI

श्री महावीर सिंह, उपाध्यक्ष एवं श्री जी. मंजुनाथ, लेखा सदस्य के समक्ष  
**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND**  
**SHRI G. MANJUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: **1247/CHNY/2019**

निर्धारण वर्ष / Assessment Year: 2010-11

**M/s. Twenty First Century  
Management Services Ltd.,**  
G3 No.67, Eldams Road,  
Alwarpet, Chennai – 600 018.

The ACIT,  
v. Corporate Circle -3(1),  
Chennai.

**PAN : AA ACT2397L**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: None

प्रत्यर्थी की ओर से/Respondent by

: Shri Suresh Periasamy, JCIT

सुनवाई की तारीख/Date of Hearing

: 28.12.2020

घोषणा की तारीख/Date of Pronouncement

: 28.12.2020

**आदेश / O R D E R**

**PER MAHAVIR SINGH, VP:**

This appeal by the assessee is arising out of the order of the Commissioner of Income Tax (Appeals)-11, Chennai, in ITA No.77A/16-17 dated 15.02.2019. The Assessment was framed by ACIT, Corporate Circle-3(1), Chennai U/s 143(3) r.w.s.147 of the Income Tax Act, 1961 (hereinafter 'the Act') for the A.Y. 2010-11 vide order dated 29.03.2016.

2. At the outset, it is noticed that none is present from assessee's side. By going through the order of CIT(A), it is further noticed that the order of CIT(A) is ex-parte and the grounds raised by the assessee i.e., ground No.2 reads as under:-

*“2. The learned Commissioner of Income tax (Appeals) grossly erred in dismissing the appeal, without affording reasonable opportunity.”*

We noted that on various dates notices were issued to the assessee but none appeared and no details were filed. But it is also noticed that the order of CIT(A) is a non-speaking order because entire facts are not discussed, whereas the AO has discussed the facts in detail as is evident from the assessment order. Even now before us none is present but it will not serve any purpose if we keep this appeal pending before the Tribunal because the CIT(A)'s order is a non-speaking order and the appeal has to be remanded back to the file of the CIT(A) for fresh adjudication. When a query was put to Id. senior Department Representative, he fairly agreed that reasonable opportunity of being heard should be provided to the assessee and matter be adjudicated by passing a speaking order.

3. After hearing Id. senior DR and going through the factum of the case, we are of the view that the order of CIT(A) is to be set aside and hence we set aside the order of CIT(A) and remand the matter back to his file for providing reasonable opportunity of being heard to the assessee. Needless to say that the assessee should also behave as a responsible citizen and co-operate with the CIT(A) in adjudication of the appellate proceedings as soon as possible. In view of the above, we restore back the appeal to the file of the CIT(A).

4. In the result, the appeal of the assessee is allowed for statistical purpose.

Order pronounced in the court on 28<sup>th</sup> December, 2020 at Chennai.

Sd/-

(जी. मंजुनाथ)

(G. MANJUNATHA)

लेखा सदस्य /ACCOUNTANT MEMBER

Sd/-

(महावीर सिंह)

(MAHAVIR SINGH)

उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 28<sup>th</sup> December, 2020

**RSR**

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.            |