

आयकर अपीलिय 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 समक्

**BEFORE SHRI DUVVURU RL REDDY, JUDICIAL MEMBER AND
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER**

आयकर अपील सं./I.T.A. Nos.: 1277, 1278, 1279, 1280, 1281 &
1282/Chny/2019

निर्धारण वर्ष/Assessment Years : 2005-06, 2006-07, 2011-12, 2012-13,
2013-14 & 2014-15

M/s. Dishnet Wireless Limited,
Spencer Plaza, 5th Floor,
769, Anna Salai,
Chennai – 600 002.

The Income tax Officer,
Vs. Company Circle I(4),
Chennai.

[PAN: AAACD 5767E]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Ms. C. Sowndarya, CA

प्रत्यर्थी की ओर से/Respondent by

: Shri. M. Srinivasa Rao, CIT

सुनवाईकीतारीख/Date of Hearing

: 25.02.2020

घोषणाकीतारीख/Date of Pronouncement

: 17.03.2020

आदेश/ ORDER

PER S. JAYARAMAN, ACCOUNTANT MEMBER:

The assessee filed these appeals against the orders of the Commissioner of Income Tax (Appeals)-4, Chennai, in ITA Nos. 17/10-11, 12, 13/08-09, 175/15-16, 436, 445/16-17&147/14-15-AYs 2004-05, 2005-06, 2011-12, 2012-13, 2013-14 & 2014-15/CIT(A)-4 dated 31.01.2019 for the

assessment years 2005-06, 2006-07, 2011-12, 2012-13, 2013-14 & 2014-15, respectively .

2. M/s. Dishnet Wireless Ltd., the assessee, is engaged in the business of cellular mobile telephone services. While making the assessments for assessment years 2004-05 to 2014-15, u/s.s 143(3) r.w. 147/143(3)/143 r.w.s. 92CA, as the case may be, the Assessing Officer made various additions/disallowances and completed the assessments. Aggrieved, the assessee filed appeals before the CIT(A). Since, there was no detailed representation from the assessee's side against various additions/disallowances , the Ld. CIT(A) dismissed all those appeals. Aggrieved against those orders, the assessee filed appeals raising various grounds but primarily challenging the exparte orders passed by the Ld. CIT(A) without affording sufficient opportunity of being heard and without addressing the grounds of appeals on merits.

3. The Ld. AR submitted that the Ld. CIT(A) has not concluded various grounds raised by the assessee in these appeals on merits. Therefore, she pleaded for suitable directions, by giving an opportunity of being heard to the assessee. Per contra, the Ld. DR submitted that in the absence of detailed explanation/material/evidence to substantiate against the additions/disallowances, the Ld. CIT(A) concluded the proceedings. Any

proceedings contemplated or pending before any authority is not binding on the department for arriving a conclusion in the income tax proceedings. Therefore, the Ld, DR supported the orders passed by the Ld. CIT(A).

4. We heard the rival submissions and gone through the relevant material available on record. Against various additions/disallowances made by the Assessing Officer, the assessee filed appeals before the Ld. CIT(A). It is seen from the orders of the Ld. CIT(A) that he has not adjudicated the issues on merits based on the facts and circumstances of the cases, primarily for the reason that the assessee has not filed relevant material/explanation/evidence etc. In the facts and circumstances, we deem it fit to set aside the orders of the Ld. CIT(A) and direct the Ld. CIT(A) to adjudicate the issues on merit in accordance with law and to meet the ends of justice, the assessee may be given effective opportunity of being heard and present its cases. The assessee shall place relevant materials/explanation/evidence, as the case may be, to substantiate its claim against the impugned additions/disallowances before the Ld, CIT(A) and comply with the requirements of the Ld. CIT(A) in accordance with law. The assessee is also directed to appear before the Ld. CIT(A) and cooperate with the Ld. CIT(A) in concluding the appeal proceedings as it has been committed by its letter dated 25,02.2020 before this tribunal. After considering the material/evidence/explanation of the assessee and after affording adequate opportunity to the assessee/AO, as the

case may be, the Ld. CIT(A) Thus, the grounds raised by assessee for each of the above assessment year is allowed for statistical purposes.

5. In the result, the assessee's appeals in ITA Nos. 1277,1278, 1279, 1280, 1281 & 1282/Chny/2019 are allowed for statistical purposes.

Order pronounced on Tuesday, 17th March, 2020 at Chennai.

Sd/-
(धुव्वुरु आर. एल रेड्डी)
(DUVVURU RL REDDY)
न्यायिकसदस्य/Judicial Member

Sd/-
(एस जयरामन)
(S. JAYARAMAN)
लेखासदस्य/Accountant Member

चेन्नई/Chennai,

दिनांक/Dated: 17th March, 2020

JPV

आदेशकीप्रतिलिपिअग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त) अपील(/CIT(A)
4. आयकरआयुक्त/CIT
5. विभागीयप्रतिनिधि/DR
6. गार्डफाईल/GF