

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH: CHENNAI

श्री वी दुर्गा राव, न्यायिक सदस्य एवं श्री जी मंजुनाथ, लेखा सदस्य के समक्ष
BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND
SHRI G. MANJUNATHA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1673/Chny/2019
निर्धारण वर्ष /Assessment Year: 2012-13

M/s. Sri Muthukumaran Silks,
3/148, Kakapalayam Main Road,
Perumagoudampatty,
Elampillai – 637 504.
[PAN: ABBFS 5015R]
(अपीलार्थी/Appellant)

The Asst. Commissioner of
Vs. Income Tax,
Circle-2,
Salem.
(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Mr. N. Arjunraj, CA for S. Sridhar,
Advocate
प्रत्यर्थी की ओर से /Respondent by : Mr. D. Manoj Kumar, CIT
सुनवाई की तारीख/Date of Hearing : 02.09.2021
घोषणा की तारीख /Date of Pronouncement : 02.09.2021

आदेश / ORDER

Per V. Durga Rao, Judicial Member:

This appeal filed by the assessee is directed against the order of the Learned Commissioner of Income Tax (Appeals), Salem in I.T.A No.61/2017-18 dated 22.03.2019 relevant to the Assessment Year 2012-13.

2. The appeal filed by the assessee is delayed by 01 day, for which, the assessee has filed affidavit for condonation of the delay, to which, the Id. DR has not raised any serious objection. Consequently, since the assessee was prevented by sufficient cause, the delay in filing of the appeal stands condoned and the appeal is admitted for adjudication.

3. When this appeal was taken up for hearing, the learned Counsel for the assessee has submitted that the Ld. CIT(A) passed an ex-parte order on 22.03.2019 and submitted that the assessee could not appear before the Ld. CIT(A) as the circumstances were beyond his control. He further prayed that one more opportunity may be given to the assessee to substantiate his case on merits before the Ld. CIT(A).

4. On the other hand, the learned Departmental Representative has submitted that the Ld. CIT(A) has already given sufficient opportunity to the assessee to substantiate his case.

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

6. We find that it is a fact that the Ld. CIT(A) has given sufficient opportunity to the assessee to substantiate its case. However, in the

interest of justice and also by following the principles of natural justice, we are of the view that one more opportunity may be given to the assessee to substantiate its case before the Ld. CIT(A). Accordingly, the order passed by the Ld. CIT(A) is set aside and remit the matter back to the file of the Ld. CIT(A) to adjudicate this appeal afresh in accordance with law, after giving reasonable opportunity to the assessee. We also direct the assessee to appear before the Ld. CIT(A) on the date of hearing without fail. In view of the above, the appeal filed by the assessee is allowed for statistical purposes.

7. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced on 02nd September, 2021 in Chennai.

Sd/-

(श्री जी मंजूनाथ)

(G. MANJUNATHA)

लेखासदस्य/**ACCOUNTANT MEMBER**

Sd/-

(वी दुर्गराव)

(V. DURGA RAO)

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai, दिनांक/Dated: 02nd September, 2021.

EDN/-

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