

**आयकर अपीलीय अधिकरण “सी ” न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“C” BENCH, CHENNAI**

**माननीय श्री महावीर सिंह, उपाध्यक्ष एवं**  
**माननीय श्री मनोज कुमार अग्रवाल, लष्कृतसदस्य कासमक्ष।**  
**BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND**  
**HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

आयकर अपील सं./ ITA No.702/Chny/2019  
(निर्धारण वर्ष / Assessment Year: 2012-13)

<b>M/s. Techniques Surfaces India Pvt. Ltd.</b> Chitra Towers, 120, 2 <sup>nd</sup> Floor, Above Furn World, Arcor Road, Kodambakkam, Chennai-600 024.	<b>बनाम/</b> <b>Vs.</b>	<b>Income Tax Officer</b> Corporate Ward 3(1) Chennai
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. <b>AACCT-2514-K</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थीकी ओरसे/ <b>Appellant by</b>	:	None
प्रत्यर्थीकी ओरसे/ <b>Respondent by</b>	:	Shri G.Johnson, Addl.CIT

सुनवाईकी तारीख/ <b>Date of Hearing</b>	:	11/10/2021
घोषणाकी तारीख / <b>Date of Pronouncement</b>	:	11/10/2021

**आदेश / O R D E R**

**Manoj Kumar Aggarwal (Accountant Member)**

1. The aforesaid appeal by assessee for Assessment Year [AY] 2012-13 arises out of the order of learned Commissioner of Income Tax (Appeals)-7, Chennai [CIT(A)] dated 19/12/2018 in the matter of assessment framed by Ld. Assessing Officer [AO], u/s.143(3) r.w.s. 263 of the Act on 29/12/2017.
2. The Registry has noted a delay of 17 days in the appeal, the condonation of which has been sought by the assessee on the strength of the sworn affidavit of director of the assessee company. In the

affidavit, the delay has been attributed to the fact that the assessee preferred rectification application before filing appeal to the Tribunal. Since the disposal of the application was taking time, the assessee filed the appeal before the Tribunal so as to avoid further delay. Keeping in view the period of delay and the contents of the affidavit, the bench formed an opinion that the delay was to be condoned. We order so.

3. At the time of hearing, none appeared for assessee. The perusal of order sheet entries would show that none is appearing for assessee since past several occasions. The Ld. DR sought dismissal of the appeal on the ground that no effective submissions were made by the assessee even before Ld. CIT(A).

4. After going through the impugned order, though we concur with the submissions of Ld. DR that the assessee remained negligent in attending appellate proceedings, however, keeping in mind the principle of natural justice, we deem it fit to afford another opportunity of hearing to the assessee. Accordingly, the appeal is set-aside to the file of Ld. CIT(A) for de novo adjudication by way of speaking order after affording sufficient opportunity of hearing to the assessee. The assessee, in turn, is directed to substantiate his stand failing which Ld. CIT(A) shall be at liberty to adjudicate the appeal on the basis of material on record.

5. The appeal stand allowed for statistical purposes.

*Order pronounced on 11<sup>th</sup> October, 2021.*

**Sd/-**

**(Mahavir Singh)**

उपाध्यक्ष / **Vice President**

**Sd/-**

**(Manoj Kumar Aggarwal)**

लेखा सदस्य / **Accountant Member**

चेन्नई Chennai; दिनांक Dated : 11/10/2021

TLN

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त(अपील) / The CIT(A)
4. आयकरआयुक्त/ CIT– concerned
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, चेन्नई / DR, ITAT, Chennai
6. गार्डफाईल / Guard File

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)  
आयकरअपीलीयअधिकरण, चेन्नई / ITAT, Chennai