

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

आयकरअपील सं./ ITA No.3108/Chny/2019

(निर्धारण वर्ष / Assessment Year: 2014-15)

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| M/s.Mayajaal Entertainment Ltd. No.34/1, East Coast Road, Kanathur, Chennai – 603 112 | बनाम / Vs. | Income Tax Officer Corporate Ward 4(3) 431, 4 th Floor, Aaykar Bhawan 121, Nungambakkam High Rd. Chennai – 600 034 |
| स्थायीलेखासं./जी आइ आर सं./PAN/GIR No. AAACH-7469-P | | |
| (पीलार्थी/ Appellant) | : | (प्रत्यर्थी / Respondent) |

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| अपीलार्थीकीओरसे/ Appellant by | : | Shri G.Bhaskar, Adv. |
| प्रत्यर्थीकीओरसे/ Respondent by | : | Shri G.Johnson, Addl.CIT |
| सुनवाईकीतारीख/ Date of Hearing | : | 11/10/2021 |
| घोषणाकीतारीख / Date of Pronouncement | : | 11/10/2021 |

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. The aforesaid appeal by assessee for Assessment Year [AY] 2014-15 arises out of the order of learned Commissioner of Income Tax (Appeals)-8, Chennai [CIT(A)] dated 19/08/2019 in the matter of assessment framed by Ld. Assessing Officer [AO], u/s.143(3) on 31/12/2016.
2. The Ld. AR, at the outset, drawing attention to Ground Nos. 1 & 2.3, submitted that the lower authorities did not consider the documents

filed by the assessee. In fact, Ld. CIT(A) passed an ex-parte order confirming the assessment framed by Ld. AO. In the said background, Ld. AR pleaded for restoration of matter back to the file of Ld. AO for re-adjudication after considering the documents filed by the assessee in the paper book containing 107 pages. The Ld. DR, on the other hand, submitted that the assessee remained negligent in attending the appellate proceedings as noted in para-2 of the impugned order.

3. After going through para-2 of the impugned order, 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 since the assessee has filed certain evidences in support of its claim which have remained to be considered by any of the lower authorities. Therefore, the assessment is set-aside to the file of Ld. AO for de novo assessment in the light of fresh documents filed by the assessee. The Ld. AO shall afford sufficient opportunity of hearing to the assessee, who, in turn, is directed to substantiate the claim failing which Ld. AO shall be at liberty to proceed with the assessment on the basis of material on record.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 11th 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. प्रत्यर्धी/ 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