

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, लेखा सदस्य के समक्ष।
BEFORE HON'BLE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./ **ITA No.3347/Chny/2019**
(निर्धारण वर्ष / **Assessment Year: 2015-16**)

M/s. Mangal Tirth Estate Ltd. No.769, Spencer Plaza, Anna Salai, Chennai – 600 002.	बनाम/ Vs.	DCIT Corporate Circle-4(1), Chennai.
स्थायी लेखा सं./जीआइ आर सं./ PAN/GIR No. AAACM-4614-R		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri M. Viswanathan (CA) – Ld. AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri G. Johnson (Addl. CIT) –Ld. DR

सुनवाई की तारीख/ Date of Hearing	:	21-12-2021
घोषणा की तारीख / Date of Pronouncement	:	21-12-2021

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2015-16 arises out of the order of learned Commissioner of Income Tax (Appeals)-8, Chennai [CIT(A)] dated 27-09-2019 in the matter of assessment framed by Ld. Assessing Officer [AO] u/s.143(3) of the Act on 26-12-2017. Upon perusal of impugned order, it could be seen that the order is an ex-parte order since assessee failed to attend appellate

proceedings despite being provided with various opportunities of hearing as noted by Ld. CIT(A) in para-2 of impugned order. Consequently, the appeal was dismissed for non-prosecution.

2. The Ld. AR pleaded for restoration of appeal back to the file of Ld. CIT(A) by submitting that assessee undertake to appeal before lower authorities. The Ld. DR submitted that assessee's own negligence resulted into dismissal of the appeal.

3. Though we concur that the assessee has remained negligent in attending appellate proceedings, however, keeping in view the principle of natural justice, we deem it fit to provide another opportunity of hearing to the assessee. Accordingly, the appeal stand restored back to the file of Ld. CIT(A) for fresh adjudication by way of speaking order with a direction to the assessee to substantiate his stand.

4. The appeal stands allowed for statistical purposes.

Order pronounced on 21st December, 2021.

Sd/-
(MAHAVIR SINGH)
उपाध्यक्ष / VICE PRESIDENT

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखक सदस्य / ACCOUNTANT MEMBER

चेन्नई / Chennai; दिनांक / Dated : 21-12-2021
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