

आयकर अपीलिय अधिकरण 'बी' न्यायपीठ चेन्नई में।

IN THE INCOME TAX APPELLATE TRIBUNAL

"B" BENCH, CHENNAI

माननीय श्री वी. दुर्गा राव, न्यायिक सदस्य एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।

**BEFORE HON'BLE SHRI V. DURGA RAO, JUDICIAL MEMBER AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM**

आयकर अपील सं./ ITA Nos. 2372 & 2373/Chny/2019

(निर्धारण वर्ष / **Assessment Years: 2007-08 & 2008-09**)

Escorts Consumer Credit Ltd. C-30, Friends Colony (East), New Delhi – 110065.	बनाम/ Vs.	DCIT, Company Circle (11)(1), Chennai.
स्थायी लेखा सं./जीआइ आर सं./PAN/GIR No. AAACE-1729-K		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	None
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri G. Johnson (Addl.CIT) – Ld. DR

सुनवाई की तारीख/ Date of Hearing	:	15-12-2021
घोषणा की तारीख / Date of Pronouncement	:	15-12-2021

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeals by assessee for Assessment Years (AY) 2007-08 & 2008-09 arises out of the common order of learned Commissioner of Income Tax (Appeals)-9, Chennai [CIT(A)] dated 20-06-2019 in the matter of assessment framed by Ld. Assessing Officer [AO] u/s. 143(3)

of the Act on 24-12-2009 & 30-12-2010 for AY 2007-08 & AY 2008-09 respectively.

2. At the time of hearing, none appeared for assessee. However, the assessee has filed written submissions to substantiate its case. The Ld. DR pointed out that the appellate order is an ex-parte order and pleaded for dismissal of appeals. Having considered assessee's written submissions as well as the orders of lower authorities, our adjudication to the subject matter of appeals would be as under.

3. In the assessment for AY 2007-08, the assessee was saddled with disallowance u/s 40(a)(ia) for Rs.24.44 Lacs. Similarly, for AY 2008-09, the assessee was saddled with bad debt disallowance for Rs.629.50 Lacs and the repairs expenditure was treated as capital expenditure as against revenue expenditure claimed by the assessee. Though the assessee preferred further appeal, however, it failed to appear before Ld. CIT(A). Consequently the action of Ld. AO, for both the years, was upheld by way of common order dated 20-06-2019. Aggrieved, the assessee is in further appeal before us.

4. In the written submissions dated 12-10-2021, the assessee has filed synopsis and pleaded for another opportunity of hearing before learned first appellate authority. After considering the same, we accept the plea of the assessee and accordingly, restore the appeals, for both the years, back to the file of Ld. CIT(A) for fresh adjudication after affording reasonable opportunity of hearing to the assessee. The assessee, in turn, is directed to substantiate its stand failing which Ld. CIT(A) shall be at liberty to dispose-off the appeals on the basis of material on record.

5. Both the appeals stand allowed for statistical purposes.

Order pronounced on 15th December, 2021.

Sd/-

(V. DURGA RAO)

न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / ACCOUNTANT MEMBER

चेन्नई / Chennai; दिनांक / Dated : 15-12-2021

JPV

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded 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