

आयकर अपीलीय अधिकरण 'ए' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
"A" 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 No.360/Chny/2020**
(निर्धारण वर्ष / **Assessment Year: 2016-17**)

Sri Arumuga Cottspin Private Lintied No. 95/13, Vyshnav Building, Race Course Roa (OPP. K.G. Cinemas) Coimbatore – 641 018	बनाम/ Vs.	DCIT Central Circle -1, Coimbatore – 641 018.
स्थायी लेखा सं./जीआइ आर सं./ PAN/GIR No. AAJCS-5065-M		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri T. Banusekar (CA) – Ld. AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri AR V Sreenivasan (Addl.CIT) – Ld. DR

सुनवाई की तारीख/ Date of Hearing	:	09-02-2022
घोषणा की तारीख / Date of Pronouncement	:	09-02-2022

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2016-17 arises out of the order of learned Commissioner of Income Tax (Appeals)-19, Chennai [CIT(A)] dated 29-11-2019 in the matter of assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 30-12-2018.

2. The assessee has filed concise grounds of appeal as well as certain additional grounds of appeal. During hearing, Ld. AR, drawing our attention to the impugned order, submitted that the assessee's appeal has been dismissed primarily for non-appearance and the additions have been confirmed by non-speaking order. The Ld. DR, on the other hand, submitted that the assessee failed to appear before the appellate authority as is evident from para-5 of the impugned order and the assessee's own negligence has resulted into the confirmation of the assessment order.

3. Having heard rival submissions and after going through the orders of lower authorities, our adjudication would be as under.

4. The assessee has been assessed u/s. 143(3) on 30-12-2018 wherein the total income has been determined at Rs. 810.80 Lacs after certain addition of suppression of sales as well as certain addition u/s 68. Though the assessee preferred further appeal before Ld. CIT(A), however, it failed to attend the appellate proceedings despite being provided with various opportunities of being heard. Consequently, the assessment order was confirmed primarily for non-appearance. Aggrieved, the assessee is in further appeal before us.

5. We are of the considered opinion that though the assessee has remained negligent in attending the appellate proceedings, however, keeping in view the principal of natural justice, we deem it fit to set aside the impugned order and restore the appeal back to the file of the Ld. CIT(A) for re-adjudication by way of speaking order. Adequate opportunity of hearing shall be provided to the assessee and the assessee, in turn, is directed to substantiate its claim failing which Ld.

CIT(A) shall be at liberty to proceed with the appeal on the basis of material on record.

6. The appeal stands allowed for statistical purposes.

Order pronounced on 09th February, 2022.

Sd/-
(V. DURGA RAO)
न्यायिक सदस्य / JUDICIAL MEMBER

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

चेन्नई / Chennai; दिनांक / Dated : 09-02-2022
JPV

आदेश की प्रतिलिपि ँ ग्रेषित/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