

आयकर अपीलिय अधिकरण, 'डी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'D' BENCH, CHENNAI

श्री महावीर सिंह, उपाध्यक्ष एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष
BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.: **611/CHNY/2019**
निर्धारण वर्ष /Assessment Year: 2012-13

**M/s.Craftsman Automation
Limited,**
(formerly known as Craftsman
Automation Pvt. Ltd.,)
4th Floor, Senthel Towers,
1078, Avinashi Road,
Coimbatore – 641 018.

The DCIT,
v. Corporate Circle -2,
Coimbatore.

PAN: AABCC 2461K

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by
प्रत्यर्थी की ओर से/Respondent by

: Shri Saroj Kumar Parida, Advocate
: Shri G. Johnson, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 21.03.2022

घोषणा की तारीख/Date of Pronouncement

: 28.03.2022

आदेश /O R D E R

PER MAHAVIR SINGH, VP:

This appeal by assessee is arising out of order of the Commissioner of Income Tax (Appeals)-1, Coimbatore in Appeal No.138/16-17 dated 03.01.2019. The assessment was framed by the DCIT, Corporate Circle -2, Coimbatore for the assessment year

2012-13 u/s. 144C(3) r.w.s. 143(3) of the Income Tax Act, 1961 (hereinafter 'the Act'), vide order dated 09.05.2016.

2. At the outset, the Id.counsel for the assessee before us stated that the CIT(A) has passed ex-parte order and has not passed order on merits. The Id.counsel for the assessee drew our attention to para 3.0 which reads as under:-

“3.0 Aggrieved by this the assessee preferred an appeal before the CIT(A), Coimbatore. Subsequently, relevant statutory notice dated 19.09.2018 was issued posting the case for hearing on 08.10.2018. The appellant sought for adjournment. The case was again posted for hearing on 08.11.2018. The appellant further sought for an adjournment. Subsequently, the case was posted for hearing on 02.01.2019. The appellant again sought for further adjournment. In spite of several opportunities given to the appellant, no effort was seen from the appellant in pursuing the appeal. Hence, the appeal is dismissed for non prosecution.”

When these facts were confronted to Id. Senior DR, he could not controvert the above stated facts.

3. As the CIT(A)'s order is not on merits and moreover ex-parte, we are inclined to set aside the order and remand the matter back

to his file for fresh adjudication. Accordingly, we set aside the order and remand the matter back to CIT(A) for fresh adjudication.

4. In the result, the appeal filed by the assessee is allowed for statistical purpose.

Order pronounced in the court on 28th March, 2022 at Chennai.

Sd/-

(मनोज कुमार अग्रवाल)

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य /ACCOUNTANT MEMBER

Sd/-

(महावीर सिंह)

(MAHAVIR SINGH)

उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 28th March, 2022

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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|------------------------|--------------------------|------------------------------|
| 1. अपीलार्थी/Appellant | 2. प्रत्यर्थी/Respondent | 3. आयकर आयुक्त (अपील)/CIT(A) |
| 4. आयकर आयुक्त /CIT | 5. विभागीय प्रतिनिधि/DR | 6. गार्ड फाईल/GF. |