

आयकर अपीलीय अधिकरण 'बी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
"B" 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 Nos.894, 895 & 896/Chny/2020**
(निर्धारण वर्ष / Assessment Years: 2013-14, 2014-15 & 2015-16)

M/s. Emgee Engineering and Construction Pvt. Ltd. Old Address: 134/62, Level-3, Greenways Road, R.A. Puram, Chennai-600 028. New Address: 6/11, Brahadambal Street, Nungambakkam, Chennai-600034.	बनाम/ Vs.	ACIT, Corporate Circle-2(1), Chennai.
स्थायी लेखा सं./जीआइ आर सं./PAN/GIR No.AADCE-0318-H		
(□ पीलार्थी/Appellant)	:	(प्रत्यर्थी / Respondent)

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

सुनवाई की तारीख/ Date of Hearing	:	21-03-2022
घोषणा की तारीख / Date of Pronouncement	:	21 -03-2022

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeals by assessee for Assessment Years (AY) 2013-14, 2014-15 & 2015-16 arises out of separate orders of first appellate authorities. None appeared for assessee. The Ld. Sr. DR pleaded for dismissal of the appeals on the ground that none appeared for assessee

even during first appellate proceedings and the impugned orders are ex-party orders.

2. Upon perusal of assessment orders for AYs 2013-14 & 2014-15, it could be seen that the assessee was saddled with disallowance u/s 40(a)(ia) which formed subject matter of appeal before learned first appellate authority. In AY 2015-16, the books were rejected and the income was assessed @8%. Though the assessee filed further appeals, however, none appeared for assessee despite being provided with various opportunities of hearing as noted in the impugned orders. Accordingly, the assessment was upheld. Aggrieved, the assessee is in further appeal before us.

3. Though we concur with the submissions of Ld. Sr. DR that the assessee has remained negligent in attending the appellate proceedings, however, keeping in mind the principle of natural justice, we deem it fit to provide another opportunity of hearing to the assessee. Accordingly, the impugned orders, for all the years, are set-aside and the issue of assessments is restored back to the file of learned Assessing Officer for denovo assessment in view of the fact that the issues involve reconciliation & production of books etc. The assessee is directed to attend assessment proceedings and substantiate its case failing which Ld. AO shall be at liberty to proceed for assessment on the basis of material on record. .

4. All the appeals stands allowed for statistical purposes.

Order pronounced on 21st March, 2022.

Sd/-
(MAHAVIR SINGH)
उपाध्यक्ष / VICE PRESIDENT

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

चेन्नई / Chennai; दिनांक / Dated : 21-03-2022
EDN/-

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