

आयकर अपीलीय 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 No.440/Chny/2022
(निर्धारण वर्ष / Assessment Year: 2011-12)

Kirthi Kumar Jain No.30/1, Greens Avenue, Flowers Road, Kilpauk, Chennai – 600 010.	बनाम/ Vs.	DCIT Business Circle-XIII, Chennai.
स्थायी लेखा सं./जीआइ आर सं./PAN/GIR No. AADHK-5718-G		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	None
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri Prakash P. Kishinchandani (JCIT) – Ld. DR

सुनवाई की तारीख/ Date of Hearing	:	22-06-2022
घोषणा की तारीख / Date of Pronouncement	:	22-06-2022

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aggrieved by confirmation of certain addition for Assessment Year (AY) 2011-12, the assessee is in further appeal before us. None appeared for assessee. The Ld. Sr. DR pleaded for dismissal of the appeal on the ground that requisite details were not furnished by the assessee.
2. In the assessment order, the assessee was saddled with disallowance of Rs.71.40 Lacs for want of TDS on certain payments.

Though the assessee preferred further appeal, it did not file any reply to the hearing notices which led to dismissal of appeal. Aggrieved, the assessee is in further appeal before us.

3. Though we concur that the assessee has remained negligent in attending the first appellate proceedings, however, keeping in mind the principle of natural justice, we deem it fit to provide another opportunity of hearing to the assessee. Therefore, the appeal stand restored back to the file of Ld. CIT(A) for fresh adjudication after affording adequate opportunity of hearing the assessee. The assessee is directed to substantiate its stand failing which Ld. CIT(A) shall be at liberty to proceed with adjudication on the basis of material on record.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 22nd June, 2022.

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

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

चेन्नई / Chennai; दिनांक / Dated : 22-06-2022
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