

**IN THE INCOME TAX APPELLATE TRIBUNAL
BENCH: COCHIN**

**BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER
AND
SHRI GEORGE GEORGE K., JUDICIAL MEMBER**

ITA No.13/Coch/2022
Assessment Year: 2012-13

M-Star Hotels Pvt. Ltd. No.XXXV/9, Kerala State Housing Building Changampuzha Nagar South Kalamassery Ernakulam Kerala PAN NO : AAHCM3779L	Vs.	ACIT Corporate Circle-1(2) Kochi
APPELLANT		RESPONDENT

ITA No.14/Coch/2022
Assessment Year: 2014-15

M-Star Hotels Pvt. Ltd. Ernakulam Kerala	Vs.	ACIT Corporate Ward-1(4) Kochi
APPELLANT		RESPONDENT

ITA No.15/Coch/2022
Assessment Year: 2015-16

M-Star Hotels Pvt. Ltd. Ernakulam Kerala	Vs.	ACIT Corporate Ward-1(3) Kochi
APPELLANT		RESPONDENT

Appellant by	:	Sri Abraham, A.R.
Respondent by	:	Smt. J.M. Jammuna Devi, Sr. D.R.

Date of Hearing	:	04.08.2022
Date of Pronouncement	:	04.08.2022

O R D E R

PER CHANDRA POOJARI, ACCOUNTANT MEMBER:

These appeals by the assessee are directed against different orders of Ld. CIT(A) dated 15.11.2021 for the assessment years 2012-13, 2014-15 & 2015-16. The assessee has raised various grounds, which are common in nature. Hence, these are clubbed together and disposed by this common order for the sake of convenience. The main ground in this appeal is that Ld. CIT(A) disposed of the appeal of the assessee without giving fair opportunity of hearing to the assessee.

2. Facts of the case are that the assessee has filed appeal before Ld. CIT(A) consequent to which notice was issued on 6.1.2021 seeking the assessee to file written submission electronically before 21.1.2021. However, no response from the assessee was received. However, one more notice was issued seeking the assessee to file submissions vide notice dated 16.9.2021 to file the submissions before 1.10.2021. But no response received from the assessee. Finally, one more notice was issued on 6.10.2021 to file the submissions before 21.10.2021. In spite of that, no response was received from the assessee. Consequent to this, Ld. CIT(A) dismissed the appeal confirming the order of the AO as there was no details furnished by assessee rebutting the findings of the AO. Against this, assessee is in appeal before us stating that an opportunity may be given to the assessee to put its case before NFAC. As seen from the records, CIT(A), NFAC disposed of the appeals of the assessee ex-parte without giving fair opportunity of hearing. In our opinion, the Ld. CIT(A) ought to have been decided the case on merit instead of

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stating that the assessee has not filed anything in support of the claim of the assessee. In view of this, in the interest of justice, we remit the issue to the file of Ld. CIT(A), NFAC to decide it afresh after giving opportunity of presentation of case by the assessee in accordance with law. At this stage, we refrain from going into the other grounds raised by the assessee, which are kept open.

3. In the result, the appeals of the assessee are partly allowed for statistical purposes.

Order pronounced in the open court on 4th Aug, 2022

Sd/-
(George George K.)
Judicial Member

Sd/-
(Chandra Poojari)
Accountant Member

Bangalore,
Dated 4th Aug, 2022.
VG/SPS

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar,
ITAT, Bangalore.