

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'C' BENCH, CHENNAI
श्री वी दुर्गा राव न्यायिक सदस्य एवं श्री जी. मंजुनाथा, लेखा सदस्य के समक्ष
Before Shri V. Durga Rao, Judicial Member &
Shri G. Manjunatha, Accountant Member

आयकर अपील सं./I.T.A. Nos.2521, 2522 & 2523/Chny/2017
निर्धारण वर्ष/Assessment Years: 2006-07, 2007-08 & 2012-13

Shri Pradip Dayanand Kothari,
Kothari Buildings, 4th Floor, 114,
Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034.
[PAN:AEEP6866L]

Vs. The Deputy Commissioner of
Income Tax,
Corporate Circle 4(2),
Chennai.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri N.V. Balaji, Advocate
प्रत्यर्थी की ओर से/Respondent by : Shri P. Sajit Kumar, JCIT
सुनवाई की तारीख/ Date of hearing : 01.03.2023
घोषणा की तारीख /Date of Pronouncement : 08.03.2023

आदेश / O R D E R

PER V. DURGA RAO, JUDICIAL MEMBER:

These three appeals filed by the assessee are directed against two separate orders of the Id. Commissioner of Income Tax (Appeals) 8, Chennai dated 18.08.2017 relevant to the assessment years 2006-07 and 2007-08 passed under section 271(1)(c) of the Income Tax Act, 1961 ["Act" in short] and confirmation of quantum addition for the assessment year 2012-13.

2. When these appeals were taken up for hearing, by referring to the

written submissions, the Id. Counsel for the assessee has submitted that all the three appeals were dismissed ex-parte on the ground that the assessee has not contested the appeals. It was further submission that the assessee engaged a Chartered Accountant firm to represent its appeals before the Id. CIT(A) and was under bonafide belief that the AR will take care of the appeal proceedings before the Id. CIT(A). However, the AR had not appeared before the Id. CIT(A) despite receipt of 11 hearing notices to the CA and on receipt of the appellate order, the assessee understood that the matter was not represented by its AR. It was further submission that the assessee may be afforded an opportunity of being heard to represent its case before the Id. CIT(A).

3. On the other hand, the Id. DR has submitted that the assessee was afforded as much as 11 opportunities to represent its case during the course of appellate proceedings and strongly supported the order passed by the Id. CIT(A).

4. We have heard both the sides, perused the materials available on record and gone through the orders of authorities below. We find that during the course of appellate proceedings, the Id. CIT(A) has fixed the hearing and several notices posting the case for hearing on 11.08.2016, 19.09.2016, 19.10.2016, 07.11.2016, 22.11.2016, 04.01.2017,

23.01.2017, 14.02.2017, 28.02.2017, 10.03.2017 and 16.08.2017 were sent to the assessee. A letter dated 22.11.2016 signed by the AR has been received by the Id. CIT(A) seeking adjournment without power of attorney. Since there was no representation from assessee's side, the Id. CIT(A) confirmed the assessment order. Considering the prayer of the Id. Counsel for the assessee and to meet the ends of natural justice, we are of the considered opinion that the assessee shall be given an opportunity to substantiate its case before the Id. CIT(A). Accordingly, we set aside the exparte appellate order and remit the matter back to the file of the Id. CIT(A) with a direction to decide the appeals afresh in accordance with law after considering the details as may be furnished by the assessee. The assessee is also directed to furnish proper explanation before the Id. CIT(A) for consideration for all the assessment years under appeal.

5. In the result, all three appeals filed by the assessee are allowed for statistical purposes.

Order pronounced on 8th March, 2023 at Chennai.

Sd/-
(G. MANJUNATHA)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Chennai, Dated, 08.03.2023

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy 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.