

**THE INCOME TAX APPELLATE TRIBUNAL
DELHIBENCH 'D', NEW DELHI**

**Before Sh. Kul Bharat, Judicial Member
Dr. B. R. R. Kumar, Accountant Member**

ITA No. 1833/Del/2021: Asstt. Year: 2011-12

SNIC Company Ltd, 1403, Higashi, Hiramatsu Iwata City, Shizuouka Ken, Japan 4380211	Vs.	DCIT, International Taxation, Circle-Noida, Noida
(APPELLANT)		(RESPONDENT)
PAN No. AAPCS0676P		

**Assessee by : Sh. Sunil Thakur & Aman Jain, CA
Revenue by : Sh. Sanjay Kumar, Sr. DR**

Date of Hearing: 07.03.2023	Date of Pronouncement: 10.03.2023
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ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeal has been filed by the assessee against the order of the Id CIT(A)-2, Noida dated 06.10.2021 for AY 2011-12.

2. We find that in the instant case the order has been passed u/s 144/ 147/ 144C of the Income Tax Act, 1961. The Id CIT(A) passed the order without considering the additional evidences filed under Rule 46 of the Income Tax Rules, 1962. At the outset the Id AR submitted that that the non-compliance to the notices issued is due to reasons beyond the control of the assessee and prayed that given an opportunity due compliance would be made before the Revenue authorities. The assessee submitted that the company is based in Japan and do not have a permanent establishment in India. We find that no prejudice would be caused

to Revenue if an opportunity is given to the assessee to furnish replies to the notices issued. Hence, the matter is remanded back to the file of the Id CIT(A) for adjudication afresh. The Id CIT(A) would be at liberty to invoke relevant provisions of the Income Tax Act in case of non-compliance to the notices issued to the assessee .

3. In the result, the appeal of the assessee is allowed for statistical purpose.

Order Pronounced in the Open Court on 10/03/2023.

Sd/-

(Kul Bharat)
Judicial Member

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

Dated: 10/03/2023

Ajay Kumar Keot, Sr. PS

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1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR