

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई  
**IN THE INCOME-TAX APPELLATE TRIBUNAL 'B' BENCH, CHENNAI**  
श्री वी. दुर्गा राव, न्यायिक सदस्य एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष ।  
**Before Shri V. Durga Rao, Judicial Member &  
Shri Manoj Kumar Aggarwal, Accountant Member**

आयकर अपील सं./I.T.A. No. 756/Chny/2023  
निर्धारण वर्ष/Assessment Year: 2015-16

Accor Granites,  
48/1B S. Thatanapalli Vill, Berigal-  
Theertham Road, Hosur  
Tamil Nadu 635105.

Vs. The Assistant Commissioner of  
Income Tax, Circle-1  
Hosur.

**[PAN:AATFA2431L]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : None  
प्रत्यर्थी की ओर से/Respondent by : Shri D. Hema Bhupal, JCIT  
सुनवाई की तारीख/ Date of hearing : 25.07.2023  
घोषणा की तारीख /Date of Pronouncement : 28.07.2023

**आदेश / O R D E R**

**PER V. DURGA RAO, JUDICIAL MEMBER:**

This appeal filed by the assessee is directed against the order of the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [NFAC], Delhi dated 21.04.2023 for the assessment year 2015-16.

2. The appeal filed by the assessee is delayed by one day in filing the appeal and filed a petition for condonation of delay in support of an

affidavit to which; the Id. DR has not raised any serious objection. Consequently, since the assessee was prevented by sufficient cause, the delay of five days in filing of the appeal stands condoned and the appeal is admitted for adjudication.

3. Brief facts of the case are that the assessee filed its return of income for the assessment year 2015-16 on 29.09.2015 admitting total loss of ₹.23,60,115/-. The case was selected for scrutiny under CASS and notice under section 143(2) & 142(1) of the Income Tax Act, 1961 ["Act" in short] were issued on 25.07.2016 and the same was served on the assessee on 29.07.2016. During the course of hearing, the Assessing Officer requested the assessee to prove the sundry creditors above ₹.1 lakhs shown in the balance sheet totalling to ₹.97,06,170/- and finance creditor amounting to ₹.2,50,000/- shown as received from J. Mayakrishnan. The assessee furnished confirmation letter from certain creditors but, the Assessing Officer noted that confirmation from creditors to the tune of ₹.65,81,163/- was not furnished. In view of the above, the sum of ₹.65,81,163/- was brought to tax as creditors not proved. With regard to the finance creditor amounting to ₹.2,50,000/-, the Assessing Officer requested the assessee to prove the identity of loan creditor, source & credit

worthiness of the creditor with evidences. However, no such details have been filed by the assessee and thus, the said sum of ₹.2,50,000/- was brought to tax as unexplained cash credit under section 68 of the Act. Accordingly, the Assessing Officer has completed the assessment under section 143(3) of the Act dated 29.12.2017 assessing total income of the assessee at ₹.44,71,048/- after making additions as discussed above. On appeal, the Id. CIT(A) dismissed the appeal filed by the assessee since there was no response from the assessee by filing any written submissions despite various opportunities afforded to the assessee.

4. On being aggrieved against the appellate order, the assessee carried the matter in appeal before the Tribunal. None appeared on behalf of the assessee despite notice of hearing has been issued by RPAD. Hence, we proceed to decide the appeal after hearing the Id. DR.

5. We have heard the Id. DR, perused the materials available on record and gone through the orders of authorities below including paper book filed by the assessee. Against the assessment under section 143(3) of the Act dated 29.12.2017, the assessee carried the

matter in appeal before the Id. CIT(A). The Id. CIT(A) issued hearing notices for filing the written submissions. However, the assessee has not complied with the above notices. Therefore, the Id. CIT(A) dismissed the appeal filed by the assessee.

6. In the grounds of appeal, the assessee has agitated that the assessee has filed rectification petition before the Assessing Officer by filing additional evidences with regard to the additions made in the assessment order. It appears that the Assessing Officer has not issued any order against rectification petition filed by the assessee. The assessee has also filed copy of the rectification petition filed before the Assessing Officer along with confirmation letter from M/s. Gladstone Granites Pty Ltd., Australia for ₹.64,10,549/- and also bank statement from Mr. J. Mayakrishnan for transferring ₹.2,50,000/-. It was also stated in the grounds of appeal that the above details were furnished while the appeal before the first appellate authority, which was not considered by the Id. CIT(A),NFAC. Accordingly, we set aside the appellate order and remit the matter back to the file of the Id. CIT(A) with a direction to adjudicate the issues on merits in accordance with law after considering the details as may be filed by the assessee by affording reasonable opportunities of being heard to the assessee. The

assessee is also directed to furnish complete details with material evidence before the Id. CIT(A) for consideration.

7. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on 28<sup>th</sup> July, 2023 at Chennai.

Sd/-  
(MANOJ KUMAR AGGARWAL)  
ACCOUNTANT MEMBER

Sd/-  
(V. DURGA RAO)  
JUDICIAL MEMBER

Chennai, Dated, 28.07.2023

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to: 1. अपीलार्थी/Appellant, 2. प्रत्यर्थी/ Respondent,  
3. आयकर आयुक्त/CIT, 4. विभागीय प्रतिनिधि/DR & 5. गार्ड फाईल/GF.