

आयकर अपीलीय अधिकरण “सी” न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“C” 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, JM AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./ ITA No.816/Chny/2023
(निर्धारण वर्ष / Assessment Year: 2015-16)

&

आयकर अपील सं./ ITA No.817/Chny/2023
(निर्धारण वर्ष / Assessment Year: 2016-17)

&

आयकर अपील सं./ ITA No.818/Chny/2023
(निर्धारण वर्ष / Assessment Year: 2017-18)

M/s. Subhashreeram Garments (P) Ltd. 61, Stanes Road, 4 th Street, Tirupur-641 602.	बनम / Vs.	ITO Ward-1(1) Tirupur.
स्थायी लेखा सं./जी आइ आर सं./PAN/GIR No.	AAICS-2313-R	
(अपीलार्थी/Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओर से/ Appellant by	:	Shri S.Sridhar (Advocate) Erode -Ld.AR
प्रत्यर्थी की ओर से/Respondent by	:	Shri P.Sajit Kumar (JCIT)-Ld.DR

सुनवाई की तारीख/Date of Hearing	:	28-08-2023
घोषणा की तारीख /Date of Pronouncement	:	28-08-2023

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. The grievance of the assessee in captioned appeals is common i.e., the first appeal has been dismissed on technical ground for want of condonation of delay. The assessment has also been framed on best

judgment basis u/s 144 r.w.s. 147 since the assessee failed to make any representation before lower authorities and remained non-cooperative.

2. The only prayer made by Ld. AR is another opportunity of hearing before lower authorities which has been opposed by Ld. Sr. DR.

3. Though the assessee has remained negligent, however, keeping in mind the principle of natural justice, we deem it fit to restore the assessment, in all the years, to the file of Ld. AO for de novo assessment with a direction to the assessee to substantiate its case and file requisite documents forthwith.

4. All the appeals stands allowed for statistical purposes.

Order pronounced on 28th August, 2023.

Sd/-

(V. DURGA RAO)

न्यायिक सदस्य/JUDICIAL MEMBER

Sd/-

(MANOJ KUMAR AGGARWAL)

लेखासदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai; दिनांक Dated : 28-08-2023
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF