

आयकर अपीलीय अधिकरण 'ए' न्यायपीठ चेन्नई में।  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
'A' BENCH, CHENNAI**

माननीय श्री मनोज कुमार अग्रवाल ,लेखा सदस्य एवं  
माननीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।  
**BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM  
AND HON'BLE SHRI MANU KUMAR GIRI, JM**

आयकरअपील सं./ ITA No.289/Chny/2024  
(निर्धारणवर्ष / Assessment Year: 2016-17)

Solar Energy Equipments Technologies  
Private Limited,  
3B (Western Road)  
Old No. 4, New No.7,  
LVR Center,  
Seshadri Road,  
Alwarpet,  
Chennai 600 018.

**Vs.** The Income Tax Officer,  
Corporate Ward 6(3)  
Chennai.

**[PAN:AASCS 5557P]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

: None

प्रत्यर्थी की ओर से /Respondent by

: Shri. Nilay Baran Som, IRS, CIT.

सुनवाई की तारीख/Date of Hearing

: 15.05.2024

घोषणा की तारीख /Date of Pronouncement

: 21.05.2024

**आदेश / ORDER**

**MANU KUMAR GIRI (Judicial Member)**

This appeal filed by the assessee is directed against the order No.ITBA/NFAC/S/250/2023-24/1059151105 (1) of the Ld. Commissioner of Income Tax(Appeals)(NFAC) Delhi [CIT(A)] dated 28.12.2023 for Assessment

Year 2016-17. The assessment was completed by the Income Tax Officer, Corporate Ward 6(3), Chennai vide order dated 21.12.2018.

2. The assessee is a private limited company. The appellant filed return declaring income of Rs.2,63,187/-. In assessment order u/s 143(3) of the Act dated 21.12.2018, the assessing officer (In short 'AO') has made following additions/disallowances:

(i) Opening stock of Rs.9,46,18,103/-;

(ii) 10% of purchases Rs.20,61,904/-;

(iii) Addition on account of unexplained cash credit of Rs.1,45,34,663/-;

3. Further, the appellant filed the appeal against the order under section 143(3) of the Act dated 21.12.2018 before the Ld. CIT(A) wherein the assessee did not appear before the first appeal authority. Accordingly, the assessment was confirmed on merits against which assessee is in further appeal before us.

4. Before us, none appeared for the assessee. The Ld. Sr. DR pleaded for dismissal of the appeal on the ground that the assessee failed to appear before the Id. first appellate authority.

5. Though we appreciate the submissions of Ld. Sr. DR however, keeping in mind the principle of natural justice and grant another opportunity of hearing to the assessee. Accordingly, the impugned order is set aside and the appeal

is restored back to the file of Ld. CIT(A) for adjudication on merits after affording proper opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith without any fail, failing which Ld. CIT(A) shall be at liberty to proceed with the disposal of the appeal on merits.

6. In the result, appeal filed by the assessee in ITA No.289/CHNY/2024 for assessment year 2016-2017 is allowed for statistical purpose.

Order pronounced on 21st day of May, 2024 at Chennai.

Sd/-

(मनोज कुमार अग्रवाल)

**(MANOJ KUMAR AGGARWAL)**

**लेखा सदस्य / ACCOUNTANT MEMBER**

Sd/-

(मनु कुमार गिरि)

**(MANU KUMAR GIRI)**

**न्यायिक सदस्य / JUDICIAL MEMBER**

चेन्नई Chennai:

दिनांक Dated : 21-05-2024

KV

आदेश की प्रतिलिपि अग्रेषित /Copy to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT
4. विभागीय प्रतिनिधि/DR
5. गार्डफाईल/GF