

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH: CHENNAI

श्री एबी टी. वर्की, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष
BEFORE SHRI ABY T. VARKEY, JM AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.644/Chny/2024
निर्धारण वर्ष /Assessment Year: 2017-18.

KSV Cotton Mills(P) Ltd,
No.63/1, H-32 Housing Board,
Kongu Nagar, Gandhigramam
Colony South, Karur-641045
[PAN-AAACK4551H)

Assessing Officer
Vs. Office of ACIT
Circle-2(1),
Trichy.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Assessee by
प्रत्यर्थी की ओर से /Revenue by

: Shri Sathya Narayanan, Advocate
: Shri P.Sajit Kumar, JCIT

सुनवाई की तारीख/Date of Hearing

: 20.05.2024

घोषणा की तारीख /Date of Pronouncement

: 29.05.2024

आदेश / O R D E R

PER AMITABH SHUKLA, A.M :

This appeal arises from vide DIN/order No. ITBA/NFAC/S/250/ 2023-
24/1059655179(1) dated 12.01.2024 of the CIT(A).

2.0 At the outset the Ld.DR of the assessee drew our attention that the Ld.CIT(A) has passed an ex-parte order consequent to an ex-parte order passed by the Ld. AO and requested that the matter be restored for readjudication. The Ld.AR assured that there will be no non-compliance on its part.

3.0 We have considered the facts of the case in the light of arguments put forth. Material available on record indicates that the AO had passed an order u/s.144 dated 29.12.2019 on account of repeated non-compliance of the assessee. The Ld.CIT(A) was also constrained to dismiss the appeal ex-parte given total non-compliance on the part of the assessee. The correct estimation of assessee's taxable income can only be done by the AO once the assessee complies fully and correctly with its notices. We are of the view that ends of justice would be met if the assessee is given one last opportunity to present its case before the AO. Accordingly, placing reliance upon the decision in the case of TIN box 249 ITR 216 the matter is restored to the file of the AO for assessment de novo. The assessee is directed to make complete and correct compliance towards the notices issued by the AO. The grounds of appeal raised by the assessee is thus allowed.

4.0 In the result the appeal is allowed.

Order pronounced on 29th May, 2024.

Sd/
(ABY T. VARKEY)
JUDICIAL MEMBER

Sd/-
(AMITABH SHUKLA)
ACCOUNTANT MEMBER

चेन्नई/Chennai, दिनांक/Dated: 29th May, 2024.

KB/-

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Chennai / Madurai / Coimbatore / Salem
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF