

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

श्री यस यस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री जगदीश, लेखक सदस्य के समक्ष
BEFORE SHRI SS VISWANETHRA RAVI, JUDICIAL MEMBER AND
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1185/Chny/2024
निर्धारण वर्ष /Assessment Year: 2012-13

M/s. Geetham Steels Pvt. Ltd.,
D. No.1-A9, Trichy Road,
Namakkal Post – 637 001.
Tamil Nadu.
[PAN: AADCG 2638J]
(अपीलार्थी/**Appellant**)

The Asst. Commissioner of
Vs. Income Tax,
Namakkal Range,
Namakkal.
(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से /Respondent by

: Shri Lakshmi Venkataraman, FCA
: Shri G.Suresh, JCIT

सुनवाई की तारीख/Date of Hearing

: 24.06.2024

घोषणा की तारीख /Date of Pronouncement

: 12.07.2024

आदेश / **ORDER**

PER JAGADISH, A.M :

Aforesaid appeal filed by the assessee for Assessment Year (AY) 2012-13 against confirming the penalty of Rs. 1,34,51,036/- u/s. 271(1)(c) of the Income Tax Act, 1961 (hereinafter "the Act") by Learned Commissioner of Income Tax, National Faceless Appeal Centre (NFAC), Delhi [hereinafter "CIT(A)"] vide order dated 23.02.2024.

2. At the outset, the Ld. A.R has submitted that huge penalty of Rs. 1,34,51,036/- has been confirmed by the Ld. CIT(A) ex-parte and therefore, one more opportunity may be granted to the assessee.

3. The Ld. Departmental Representative has relied on the orders of the authorities below.

4. We have heard both the parties and gone through the orders of the authorities below. On perusal of the order of the Ld. CIT(A), we find that the order has been passed by Ld. CIT(A) ex-parte for the non-compliance of the assessee. We are of the opinion that keeping in view the principles of natural justice, the assessee be provided with another opportunity of hearing to substantiate his case before the Ld. CIT(A). Accordingly, we set aside the order passed by the Ld. CIT(A) and remit the matter back to the file of the Ld. CIT(A) to adjudicate this appeal afresh in accordance with law, after giving reasonable opportunity to the assessee. We also direct the Assessee to appear before the Ld. CIT(A) on the date of hearing without fail. In view of the above, the appeal filed by the assessee is allowed for statistical purposes.

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

Order pronounced on 12th July, 2024.

Sd/-

(यस यस विश्वनेत्र रवि)

(SS Viswanethra Ravi)

न्यायिक सदस्य / Judicial Member

चेन्नई/Chennai, दिनांक/Dated: 12th July, 2024.

EDN/-

Sd/-

(जगदीश)

(Jagadish)

लेखा सदस्य /Accountant Member

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

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