

**IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "C", PUNE**

**BEFORE SHRI R. K. PANDA, VICE PRESIDENT
AND
SHRI VINAY BHAMORE, JUDICIAL MEMBER**

**ITA No.1576/PUN/2024
Assessment Year : 2020-21**

Benteler Automotive India Pvt. Ltd. Block D, Plot No.A79, Horizon Industrial Parks, Savardari, Chakan S.O., Pune – 410501	Vs.	CIT(A), National Faceless Appeal Centre, Delhi
PAN: AADCB5251E		
(Appellant)		(Respondent)

Assessee by : Shri Nikhil S Pathak
Department by : Shri Prakash L Pathade, CIT-DR
Date of hearing : 01-10-2024
Date of pronouncement : 14-10-2024

ORDER

PER R. K. PANDA, VP :

This appeal filed by the assessee is directed against the *ex-parte* order dated 17.05.2024 of the CIT(A) / NFAC, Delhi relating to assessment year 2020-21.

2. Although a number of grounds have been raised by the assessee, however, these all relate to the *ex-parte* order of the CIT(A) / NFAC in confirming the various additions made by the Assessing Officer and thereby determining the total income of the assessee at Rs.5,43,82,597/- as against the returned loss of Rs.7,70,87,588/-.

3. Facts of the case, in brief, are that the assessee is a company engaged in manufacturing of auto components for Original Equipment Manufacturers (OEMs) and develops tolling for them. It manufactures real axle, control arm, front sub-frame etc. It filed its return of income on 19.01.2021 declaring loss of Rs.7,70,87,588/-. The case was selected for scrutiny under CASS and for assessment under E-assessment Scheme, 2021 on the following issues:

- *International transactions*
- *Depreciation claim*
- *Business loss*
- *High creditors/liabilities*

4. Accordingly, statutory notices u/s 143(2) and 142(1) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') were issued and served on the assessee to which, the AR of the assessee filed the requisite details from time to time. The Assessing Officer completed the assessment u/s 147 r.w.s. 144C(3) r.w.s. 144B of the Act on 28.11.2023 determining the total income of the assessee at Rs.5,43,82,597/- as against the returned loss of Rs.7,70,87,588/-.

5. In appeal, the CIT(A) / NFAC sustained the addition made by the Assessing Officer on the ground that despite number of opportunities granted, the assessee did not respond to the notices during appellate proceedings, further it was extremely difficult to adjudicate on the appeal for want of adequate submission and clarification / counter-clarification.

6. Aggrieved with such order of the CIT(A) / NFAC, the assessee is in appeal before the Tribunal.

7. The Ld. Counsel for the assessee submitted that the CIT(A) / NFAC without considering the adjournment application, dismissed the appeal for want of details. He submitted that in the interest of justice, the assessee should be given an opportunity to file the requisite details before the CIT(A) / NFAC.

8. The Ld. DR on the other hand submitted that the CIT(A) / NFAC has granted three opportunities to the assessee and on all the three occasions, the assessee was seeking adjournment without filing the requisite details, therefore, the CIT(A) / NFAC was justified in dismissing the appeal for want of details / clarification / counter-clarification.

9. We have heard the rival arguments made by both the sides and perused the orders of the Assessing Officer and Ld. CIT(A) / NFAC. We find the Assessing Officer in the instant case determined the total income of the assessee at Rs.5,43,82,597/- as against the returned loss of Rs.7,70,87,588/-. We find that due to non-submission of the requisite details before the CIT(A) / NFAC, he dismissed the appeal for want of adequate submissions and clarification / counter clarification. It is the submission of the Ld. Counsel for the assessee that the CIT(A) / NFAC had given three opportunities and on all the three occasions, the assessee had sought adjournment. However, the CIT(A) / NFAC rejecting the

adjournment application, decided the appeal *ex-parte* by sustaining the various additions made by the Assessing Officer, which is not justified. It is also his submission that given an opportunity, the assessee is in a position to substantiate its case before the CIT(A) / NFAC by producing the relevant details. Considering the totality of the facts of the case and in the interest of justice, we deem it proper to restore the issue to the file of the CIT(A) / NFAC with a direction to grant one more opportunity to the assessee to substantiate its case by filing the requisite details and decide the issue as per fact and law. The assessee is also hereby directed to appear before the CIT(A) / NFAC on the appointed date and file the requisite details without seeking any adjournment under any pretext, failing which the CIT(A) / NFAC is at liberty to pass appropriate order as per law. We hold and direct accordingly. The grounds raised by the assessee are accordingly allowed for statistical purposes.

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

Order pronounced in the open Court on 14th October, 2024.

Sd/-

(VINAY BHAMORE)
JUDICIAL MEMBER

पुणे Pune; दिनांक Dated : 14th October, 2024
GCVSR

Sd/-

(R. K. PANDA)
VICE PRESIDENT

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to:

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent
3. The concerned Pr.CIT, Pune
4. DR, ITAT, 'C' Bench, Pune
5. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण ,पुणे
/ ITAT, Pune

S.No.	Details	Date	Initials	Designation
1	Draft dictated on	08.10.2024		Sr. PS/PS
2	Draft placed before author	09.10.2024		Sr. PS/PS
3	Draft proposed & placed before the Second Member			JM/AM
4	Draft discussed/approved by Second Member			AM/AM
5	Approved Draft comes to the Sr. PS/PS			Sr. PS/PS
6	Kept for pronouncement on			Sr. PS/PS
7	Date of uploading of Order			Sr. PS/PS
8	File sent to Bench Clerk			Sr. PS/PS
9	Date on which the file goes to the Head Clerk			
10	Date on which file goes to the A.R.			
11	Date of Dispatch of order			