

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
'C' BENCH: CHENNAI**

श्री एबी टी. वर्की, न्यायिक सदस्य एवं  
श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष

**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND  
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.2005/Chny/2024  
निर्धारण वर्ष/Assessment Year: 2017-18

M/s.Glenco Distilleries Pvt. Ltd., 10 Krishna Arcade, 2 <sup>nd</sup> Floor, Rajabathar Street, T. Nagar, Chennai-600 017.	v.	The ITO, Corporate Ward-2(2), Chennai.
[PAN: AADCG 6425 B]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	None
प्रत्यर्थी की ओर से /Respondent by	:	Ms. R. Anita, Addl.CIT
सुनवाईकीतारीख/Date of Hearing	:	24.09.2024
घोषणाकीतारीख /Date of Pronouncement	:	04.12.2024

**आदेश / ORDER**

**PER ABY T. VARKEY, JM:**

This is an appeal preferred by the assessee against the order of the Learned Commissioner of Income Tax (Appeals)/NFAC, (hereinafter in short "the Ld.CIT(A)"), Delhi, dated 30.05.2024 for the Assessment Year (hereinafter in short "AY") 2017-18 passed an ex parte order qua



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assessee since the assessee didn't respond to '9' notices issued by him in the course of the appellate proceedings.

**2.** None appeared for the assessee. Having gone through the grounds of appeal raised by the assessee, it is noted that the assessee is aggrieved by the ex parte order passed by the Ld.CIT(A).

**3.** Having gone through the impugned order of the Ld.CIT(A), we find from the statement of facts filed along with the appeal that the reason for not responding to the notice of the Ld.CIT(A) was that the Directors of the assessee-company were out of station and the employees who handled the tax matters were in the dark about the notices issued by Tax Authorities, due to technical glitches in the computer, except one notice dated 21.07.2023 when they requested for adjournment which fact that the Ld.CIT(A) himself acknowledges at Page No.3 of the impugned order. According to the assessee, thereafter, also the assessee was in unaware about the notices due to the same problem in the network, etc., as stated supra. In such a scenario, we are of the considered view that the assessee should be given one more opportunity of hearing by the Ld.CIT(A). Therefore, we set aside the impugned order of the Ld.CIT(A) and restore the appeal before him and the assessee is directed to file the relevant documents to substantiate its grounds of appeal and the Ld.CIT(A) to adjudicate the grounds of appeal raised by the assessee in



ITA No.2005/Chny/2024 (AY 2017-18)  
M/s.Glenco Distilleries Pvt. Ltd.

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accordance with sub-section (6) of section 250 of the Income Tax Act, 1961 and if necessary the Ld.CIT(A) may call for remand report and pass order in accordance to law after hearing the assessee.

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

Order pronounced on the 04<sup>th</sup> day of December, 2024, in Chennai.

**Sd/-**

(मनोज कुमार अग्रवाल)

**(MANOJ KUMAR AGGARWAL)**

लेखा सदस्य/**ACCOUNTANT MEMBER**

**Sd/-**

(एबी टी. वर्की)

**(ABY T. VARKEY)**

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 04<sup>th</sup> December, 2024.

**TLN, Sr.PS**

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT, Chennai / Madurai / Salem / Coimbatore.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF