

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL, 'A' BENCH, CHENNAI
श्री मनु कुमार गिरि, न्यायिक सदस्य एवं श्री अमितभ शुक्ल लेखा सदस्यके समक्ष
BEFORE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER
AND SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER

आयकर अपील सं./I.T.A.No.36/Chny/2025
(निर्धारण वर्ष / Assessment Year: 2015-16)

M/s. Parmar Shelters & Infra Private Limited, No.1, Pandaram Street, Purasaiwalkam, Chennai-600 007.	Vs	Income Tax Officer, Corporate Ward-5(1) Chennai.
PAN : AAGCP-0273-K		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थीकी ओरसे/ Appellant by	:	Mr. Anand Babunath, CA
प्रत्यर्थीकी ओरसे/Respondent by	:	Mrs.Samantha MullaMudi, Addl. CIT

सुनवाईकी तारीख/Date of hearing	:	25.03.2025
घोषणाकी तारीख /Date of Pronouncement	:	01.04.2025

आदेश / ORDER

PER MANU KUMAR GIRI, JM:

The captioned appeal filed by the assessee is directed against the order of the Ld. Commissioner of Income Tax (Appeals)(NFAC) Delhi [CIT(A)] dated 18.12.2024 for Assessment Year 2015-16.

2. Brief facts are as under:

The assessee company is engaged in the business of dealing in commodities and goods which are used in infrastructure development as well as rendering services in connection with infra development filed its return of income for AY 2015-16 on 27.09.2015 admitting total income of Rs.1,06,96,360/-. The AO noted that as per information from DCIT, Central Circle-3(3), Kolkata, during the

year under consideration, the assessee had taken accommodation entry from M/s. Bridge & Building Construction Company P. Ltd. for Rs.2.28 crores, which was a shell company managed by Shri Ajit Kumar Jindal. Therefore, the AO reopened the assessment by issuance of notice dated 13.04.2021 u/s.148 of the Act. Though the assessee submitted its reply, the AO was not convinced with the same. Further, the AO issued notices u/s.133(6) dated 27.4.2023 and 03.05.2023 to M/s. Bridge & Building Construction Company P. Ltd to verify genuineness of transactions with the assessee. However, no reply has been furnished by M/s. Bridge & Building Construction Company P. Ltd. The AO was of the view that due to non-submission of requisite details by the above mentioned entity, the expenditure claimed by the assessee cannot be accepted. Hence, AO disallowed Rs.2,28,23,485/- on account of non-genuine expenditure and further made an addition of Rs.4,56,470/-on account of unexplained expenditure u/s 69C of the Act.

3. On appeal, Assessee challenged the order of assessment u/s 147 r.w.s 144 read with section 144B of the Act before the Id.CIT(A), who proceeded ex-parte and confirmed the order of the AO on merits. Aggrieved by the order of Ld.CIT(A), assessee is in further appeal before us.

4. Before us, the Id. Counsel for assessee submitted that the CIT(A) has sent the notices which were not received by the assessee, hence the assessee was prevented from appearance on the purported dates. Therefore, he prayed that the assessee may be provided an adequate and proper representation time to file evidence and documents, if any, to substantiate his explanation regarding additions made. The Id.DR stated that the assessee has defaulted in appearing before the appellate authority hence no lenient view is to be taken in this case and prayed for dismissal of appeal.

5. We have heard both the parties and perused material on record. Though we concur with the submissions of Ld. Sr. DR, however, keeping in mind the principle of natural justice and grant another opportunity of hearing to the assessee. We also find that assessee has not represented before the Id.CIT(A) despite notices for the reasons stated above. Accordingly, the impugned order is set aside and the appeal is restored back to the file of Ld. CIT(A) for denovo appeal hearing after affording proper opportunity of hearing to the assessee subject to cost of Rs.5,000/- which shall be deposited by the assessee within 30 days from the date of receipt of this order to 'Tamil Nadu State Legal Services Authority' at Hon'ble High Court of Madras. The proof of the same will be furnished by the

Assessee before Ld.CIT(A) whose shall proceed for fresh appeal hearing after affording proper opportunity of hearing to the assessee. The assessee is directed to substantiate its case with all evidence and documents regarding additions made by AOif any, forthwith without any fail, failing which Ld. CIT(A) shall be at liberty to proceed with the appeal proceedings as per law. The Id. AR, who appeared also assured the bench that he will ensure that the assessee will prosecute his case diligently before the Id.CIT(A).

6. In the result, appeal filed by the assessee is allowed for statistical purpose.

Order pronounced in the open court on 1st April, 2025

Sd/-
(अमिताभ शुक्ला)
(Amitabh Shukla)
लेखा सदस्य / Accountant Member

Sd/-
(मनु कुमार गिरि)
(Manu Kumar Giri)
न्यायिक सदस्य/ Judicial Member

चेन्नई/Chennai,
दिनांक/Date: 01.04.2025
DS

आदेश की प्रतिलिपि अग्रेषित/Copy to:
1.Appellant
2.Respondent
3. आयकर आयुक्त/CIT Chennai/Madurai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF.