

आयकर अपीलीय अधिकरण, विशाखापटणम पीठ
IN THE INCOME TAX APPELLATE TRIBUNAL
Visakhapatnam Bench, Visakhapatnam

Before Shri Vijay Pal Rao, Vice President
and
Shri Balakrishnan S., Accountant Member

आ.अपी.सं /ITA No.193/Viz/2025
(निर्धारण वर्ष/Assessment Year: 2017-18)

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| BVN Modular Designers(P.)Ltd. Rajahmundry [PAN : AAFCB3325H] | Vs. | Dy.Commissioner of Income Tax Circle-2 Rajamahendravaram |
| (Appellant) | | (Respondent) |
| निर्धारिती द्वारा/Assessee by: | Shri GVN Hari, AR (through Hybrid hearing) | |
| राजस्व द्वारा/Revenue by: | Dr.Aparna Villuri, DR | |
| सुनवाई की तारीख/Date of Hearing: | 30/04/2025 | |
| घोषणा की तारीख/Date of Pronouncement: | 30/04/2025 | |

आदेश / ORDER

PER. VIJAY PAL RAO, VICE PRESIDENT :

This appeal filed by the assessee is directed against the order dated 09.01.2025 of Commissioner of Income Tax (Appeals) ["Ld.CIT(A)"], National Faceless Appeal Centre, Gwalior for the assessment year 2017-18.

2. The assessee has raised the following grounds of appeal :
 - 1) The order of the learned Commissioner of Income Tax (Appeal) is contrary to the facts and also the law applicable to the facts of the case

2) The learned Commissioner of Income Tax (Appeals) is not justified in dismissing the appeal ex-parte.

3) The learned Commissioner of Income Tax (Appeals) ought to have directed the assessing officer to delete the addition of Rs.30,00,000 made towards business income.

4) Any other ground that may be urged at the time of appeal hearing.

3. The learned AR of the assessee has submitted that the Assessing Officer (“the AO”) has made adhoc addition of Rs.30,00,000/- while framing the assessment u/s 143(3) of the Income Tax Act, 1961 (“the Act”). The Ld.CIT(A) has dismissed the appeal of the assessee while passing the ex-parte order on the ground that the assessee has not complied with the notices issued by the Ld.CIT(A). He has submitted that the Ld.CIT(A) has not adjudicated the appeal of the assessee on merits, but the same was dismissed for non-prosecution. Hence, he has pleaded that the impugned order of the Ld.CIT(A) should be set aside and the matter may be remanded to the record of the Ld.CIT(A) for fresh adjudication on merits after giving appropriate opportunity of hearing to the assessee.

4. On the other hand, the Ld.DR has raised no objection if the matter is remanded to the record of the Ld.CIT(A) for fresh adjudication.

5. We have considered the rival submissions and carefully perused the impugned order of the Ld.CIT(A). The Ld.CIT(A) has issued three notices from 18.10.2024 to 19.12.2024, allegedly sent to e-mail, but no e-mail ID is mentioned in the order. Further, the Ld.CIT(A) has dismissed the appeal of the assessee for non prosecution / non compliance on the part of the assessee and therefore, the appeal of the assessee was not decided on merits. Accordingly, in the facts and circumstances of the case, we set aside the order of the Ld.CIT(A) and the matter is remanded to the record of the Ld.CIT(A) for fresh adjudication on merits by a speaking order after giving appropriate opportunity of hearing to the assessee.

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

Order pronounced in the Open Court on conclusion of hearing on 30th April, 2025.

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| Sd/- | Sd/- |
| (BALAKRISHNAN S.) ACCOUNTANT MEMEBR | (VIJAY PAL RAO) VICE PRESIDENT |

Hyderabad,
Dated 30th April, 2025
L.Rama, SPS

ITA No.193/Viz/2025
BVN Modular Designers Pvt. Ltd. 

Copy to:

| S.No | Addresses |
|------|--|
| 1 | M/s BVN Module Designers (P.) Ltd. D.no.24-12-18, Vidya Nagar, Rajahmundry |
| 2 | The Dy Commissioner of Income Tax, Circle-2, Income Tax Office, Aayakar Bhavan, Verabhadrapuram, Rajahmundry |
| 3 | The Pr.CIT, Visakhapatnam |
| 4 | The DR, ITAT Visakhapatnam Benches |
| 5 | Guard File |

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ITAT, VISAKHAPATNAM