

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

मजनीय श्री मनु कुमर गिरि, न्यायिक सदस्य एवं
मजनीय एस. आर. रघुनथ लेखक सदस्य के समक्ष
BEFORE HON'BLE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER AND
SHRI HON'BLE S.R. RAGHUNATHA, ACCOUNTANT MEMBER

आयकर अपील सं./ ITA No.2030/Chny/2025
निर्धारण वर्ष /Assessment Year: 2021-22

Visalam Environmental Services
LLP,
3rd Floor, Lakshmi Neela Ritechoice
Chambers, New No.9/6,
Bazullah Road,
Chennai – 600 017.
PAN: AARFV 3398P

The Dy. Commissioner of Income
Tax,
Corporate Circle-3(1),
Chennai.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

: Shri Arjun Raj N, Advocate for
Shri S. Sridhar, Advocate

प्रत्यर्थी की ओर से /Respondent by

: Ms. R. Anitha, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 16.09.2025

घोषणा की तारीख /Date of Pronouncement

: 10.10.2025

आदेश / ORDER

PER MANU KUMAR GIRI (Judicial Member):

The captioned appeal filed by the assessee is directed against
order of the Ld. Commissioner of Income Tax (Appeal)/NFAC, Delhi
['CIT(A)' in short] dated 17.07.2025 for Assessment Year 2021-22.



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2. The brief facts of the case are that the Assessing Officer (A.O.) passed order u/s. 143(3) r.w.s 144B of the Income-tax Act, 1961 (hereinafter “the Act”) dated 26.12.2022, assessing the total income at Rs. 3,00,93,428/-. Aggrieved by the said order, the assessee preferred an appeal before the Ld. CIT(A). The Ld. CIT(A), however, observed that the assessee had neither complied with the notices issued nor filed any documentary evidences in support of its contentions. In view of the above, the learned CIT(A) dismissed the appeal of the assessee and upheld the action of the A.O.

3. Aggrieved, assessee is in appeal before us.

4. Before us, the Ld. Counsel for assessee submitted that the assessee may be given more chance to adduce evidence and submissions. The Ld. D.R relied upon the order of the Id.CIT(A) and pleaded for the dismissal of the appeal.

6. Though we some extent concur with the submissions of Ld. DR, however, keeping in mind the natural justice, we are of the view that the assessee may be granted opportunity to file submissions and evidence. Accordingly, the impugned order is set aside and the appeal is restored back to the appeal file to the Ld. CIT(A) for hearing on



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merits. The Ld.CIT(A) shall proceed for hearing the appeal on merits after affording proper opportunity of hearing to the assessee. The assessee is directed to substantiate its case with all evidence and documents, if any, forthwith without any fail, failing which Ld.CIT(A) shall be at liberty to proceed with the appeal proceedings on merits as per law. Legal issues are open. The Ld. AR of the assessee also assured us that the assessee will prosecute the case diligently before the Ld. CIT(A).

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

Order pronounced on 10th day of October, 2025 at Chennai.

Sd/-

(एस. आर. रघुनाथा)
(S.R. Raghunatha)

लेखा सदस्य / Accountant Member

Sd/-

(मनु कुमार गिरि)
(Manu Kumar Giri)

न्यायिक सदस्य / Judicial Member

चेन्नई/Chennai, दिनांक/Dated: 10th October, 2025.

EDN/-

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

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