

आयकर अपीलिय अधिकरण, 'डी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'D' BENCH: CHENNAI

श्री एबी टी. वर्की, न्यायिक सदस्य एवं श्री जगदीश, लेखा सदस्य के समक्ष
BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA Nos.2624 & 2625/Chny/2025
निर्धारण वर्ष /Assessment Years: 2001-02 & 2005-06

Usha Rajendhar,
4A/33, Hindi Prachar Saba,
Chennai – 600 017.
PAN: AAAPU 5522F

Vs. The Income Tax Officer,
Central Circle-II(5),
Chennai.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by

: Shri KG Raghunath, Advocate

प्रत्यर्थी की ओर से /Respondent by

: Shri R.Raghupathy, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 20.11.2025

घोषणा की तारीख /Date of Pronouncement

: 28.11.2025

आदेश / ORDER

PER JAGADISH, A.M :

Aforesaid two appeals filed by the assessee for Assessment Year (AYs) 2001-02 & 2005-06 arises out of the orders of Learned Commissioner of Income Tax, Appeal, Chennai-19 [hereinafter "CIT(A)"] both dated 05.08.2024.

2. The facts in both the appeals of the assessee are identical and issues are common hence, we proceed to pass a common order.

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3. The A.O, in the order passed u/s. 153C of the Act, made an addition on account of sundry creditors amounting to Rs. 31,99,997/- and incentive payments of Rs. 42,90,000/- for A.Y 2001-02 and Rs.2,16,51,476 in A.Y 2005-06 . Aggrieved, the assessee preferred an appeal before the Ld. CIT(A). The Ld. CIT(A) issued several notices, which remained un-complied with by the assessee. Therefore, the Ld. CIT(A) dismissed the appeals for non-prosecution.

4. At the outset, the Learned Authorized Representative (Ld. A.R.) submitted that the Ld. CIT(A) dismissed the appeals for non-prosecution without discussing the issues on merits. The Ld. A.R. submitted that the assessee now undertakes that she is in possession of all relevant records and is willing to fully cooperate in the proceedings. Therefore, it was prayed that one more opportunity be granted to the assessee to substantiate her case before the A.O.

5. The Ld. Departmental Representative (Ld. D.R.), on the other hand, relied on the orders of the lower authorities.

6. We have heard the rival submissions and perused the material available on record. On perusal of the orders of the Ld. CIT(A), it is observed that the appeals were dismissed for non-prosecution without

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discussing the issues on merits. However, the Ld. A.R. has now explained the reasons for such non-compliance and has assured that the assessee is ready to submit the required information. Considering the submissions and in the interest of justice, we are of the view that one more opportunity should be granted to the assessee to substantiate her cases. Accordingly, we remit the matters back to the files of the Ld. CIT(A) for fresh adjudication, after affording the assessee a reasonable opportunity of being heard. The assessee is also directed to comply with all notices issued by the Ld. CIT(A) and furnish all relevant details for proper consideration. In view of the above, both the appeals filed by the assessee are allowed for statistical purposes.

7. In the result, both the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced on 28th day of November, 2025 at Chennai.

Sd/-
(एबी टी. वर्की)
(ABY. T. Varkey)

न्यायिक सदस्य / **Judicial Member**

Sd/-
(जगदीश)
(Jagadish)

लेखा सदस्य / **Accountant Member**

चेन्नई/Chennai, दिनांक/Dated: 28th November, 2025.

EDN, Sr. P.S

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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