

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

श्री महावीर सिंह, उपाध्यक्ष एवं श्री गिरीश अग्रवाल, लेखा सदस्य के समक्ष
BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.: 963/CHNY/2019

निर्धारण वर्ष /Assessment Year: 2010-11

Shri N.K.R. Shanmugam,
No.14, Vanidasan Street,
Kamaraj Nagar,
Pondicherry – 605 011.
PAN: BMLPS 3063H

The Income Tax Officer,
v. Ward-3,
Pondicherry

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by
प्रत्यर्थी की ओर से/Respondent by

: None
: Shri G. Johnson, Addl.CIT

सुनवाई की तारीख/Date of Hearing

: 02.03.2022

घोषणा की तारीख/Date of Pronouncement

: 04.03.2022

आदेश /O R D E R

PER MAHAVIR SINGH, VP:

This appeal is arising out of order by learned Commissioner of Income Tax (Appeals), Puducherry, in ITA No.89/CIT(A)-PDY/2017-18, dated 28.01.2019 for assessment year 2010-11 against the assessment made u/s.143(3) r.w.s. 263 of the Income Tax Act, 1961 (hereinafter 'the Act'), vide order dated 28.12.2017.

2. Before us, none appeared for the assessee and Revenue was represented by Id. Senior DR, Shri G.Johnson.

3. On perusal of the order of Id.CIT(A), it is noted that in the first appellate stage also, the assessee was represented by none. The Id.CIT(A) has noted about several hearings fixed for giving opportunity to the appellant to make his case. However, the assessee failed to avail the opportunities and did not make the required submissions to defend his case. The Id.CIT(A) proceeded to dispose off the appeal based on material available on record. From the perusal of order of Id.CIT(A) it is observed that findings of the Id.AO have been sustained / confirmed simpliciter without giving his own independent findings on the issues involved. We find that in the interest of justice and fair play, it will be appropriate for the Id.CIT(A) to re-consider the matter by giving reasonable opportunity of hearing to the assessee by calling required submissions and documentary evidences to support the case. The appellate authority has to decide the appeal on merits even in the absence of assessee and not to dismiss it for default. As in the present case, the CIT(A) has only simpliciter confirmed the AO's order, in term of the above observation, we set aside the order of Id.CIT(A) and remand the matter back to his file for meritorious disposal by

affording reasonable opportunity of hearing to the assessee. Needless to say, the assessee is also directed to attend the hearings and co-operate in the matter for adjudication and disposal of the appeal before the Id.CIT(A).

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

Order pronounced in the court on 4th March, 2022 at Chennai.

Sd/-

(गिरीश अग्रवाल)

(GIRISH AGRAWAL)

लेखा सदस्य /ACCOUNTANT MEMBER

Sd/-

(महावीर सिंह)

(MAHAVIR SINGH)

उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 4th March, 2022

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

- | | | |
|------------------------|--------------------------|------------------------------|
| 1. अपीलार्थी/Appellant | 2. प्रत्यर्थी/Respondent | 3. आयकर आयुक्त (अपील)/CIT(A) |
| 4. आयकर आयुक्त /CIT | 5. विभागीय प्रतिनिधि/DR | 6. गार्ड फाईल/GF. |