

Appeal cannot be dismissed by Tribunal for non appearance - case should be decided on merits: HC

Summary – The High Court of Madras in a recent case of Government Telecommunication Employees Cooperative Society Ltd., (the Assessee) held that Appeal cannot be dismissed by Tribunal for non appearance - case should be decided on merits

Facts

- The Tribunal dismissed the appeal filed by the assessee on the ground of non appearance.
- On the assessee's appeal before the High Court:

Held

- The HC stated that it is incumbent upon the Tribunal to dispose of the appeal on merits even when either side or both the sides choose not to contest. The Tribunal has not been correct in dismissing the appeal only on the ground of non appearance and has not gone into the merits of the matter.
- The HC directed the matter to be set aside and appeals to be restored to the file of the Tribunal for a decision on merit.