

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL

'C' BENCH, CHENNAI

श्री एन.आर.एस. गणेशन, न्यायिक सदस्य एवं श्री एस जयरामन, लेखा सदस्य केसमक्ष

BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND  
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1419/Mds/2017

निर्धारण वर्ष / Assessment Year : 2007-08.

Shri D.A.K. Chinnaraj Naidu,  
S/o Kondal Naidu,  
M. Alagapuri Village,  
Meesalpur (Post),  
Virudhunagar Dist – 626 003.

v. The Principal Commissioner of  
Income Tax – 2,  
Madurai.

PAN : ADPPC 1879 B

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri D. Anand, Advocate

प्रत्यर्थी की ओर से/Respondent by : Shri N. Madhavan, JCIT

सुनवाई की तारीख/Date of Hearing : 16.08.2017

घोषणा की तारीख/Date of Pronouncement : 16.08.2017

### **आदेश / O R D E R**

**PER N.R.S. GANESAN, JUDICIAL MEMBER:**

The assessee filed the present appeal challenging the correctness of the order passed by the Principal Commissioner of Income Tax, Madurai-2, Madurai under Section 264 of the Income-tax Act, 1961 (in short 'the Act').

2. Having heard the Ld.counsel for the assessee and the Ld. Departmental Representative, this Tribunal is of the considered opinion that the order passed by the Principal Commissioner of Income Tax under Section 264 of the Act is not an appealable order before this Tribunal. Therefore, the appeal filed by the assessee challenging the correctness of the order passed by the Principal Commissioner of Income Tax under Section 264 of the Act is not maintainable. Accordingly, the appeal is dismissed.

3. In the result, the appeal filed by the assessee is dismissed.

Order pronounced in the open court on 16<sup>th</sup> August, 2017 at Chennai.

sd/-

(एस जयरामन)

(S. Jayaraman)

लेखा सदस्य/Accountant Member

sd/-

(एन.आर.एस. गणेशन)

(N.R.S. Ganesan)

न्यायिक सदस्य/Judicial Member

चेन्नई/Chennai,

दिनांक/Dated, the 16<sup>th</sup> August, 2017.

Kri.

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. विभागीय प्रतिनिधि/DR
4. गार्ड फाईल/GF.