

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL
'D' BENCH, CHENNAI

श्री एन.आर.एस. गणेशन, न्यायिक सदस्य एवं
श्री ए. मोहन अलंकामणी, लेखा सदस्य केसमक्ष

BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND
SHRI A. MOHAN ALANKAMONY, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.2490/Chny/2017

निर्धारण वर्ष / Assessment Year : 2013-14

Smt. Rammohan Pratima,
C/o S. Venkatram & Co.,
Chartered Accountants,
II floor, 218, T.T.K. Road,
Chennai - 600 018.

v. The Deputy Commissioner of
Income Tax,
Non-Corporate Circle 5,
Chennai - 600 006.

PAN : AEWPP 2331 P
(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri G. Seetharaman, CA

प्रत्यर्थी की ओर से/Respondent by : Shri AR.V. Sreenivasan, JCIT

सुनवाई की तारीख/Date of Hearing : 08.02.2018

घोषणा की तारीख/Date of Pronouncement : 28.02.2018

आदेश / O R D E R

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

This appeal of the assessee is directed against the order of the Commissioner of Income Tax (Appeals) -5, Chennai, dated 10.08.2017 and pertains to assessment year 2013-14.

2. Shri G. Seetharaman, the Ld. representative for the assessee, submitted that the CIT(Appeals), without giving opportunity to the

assessee, disposed the appeal even though the assessee requested time for furnishing proof of the claim made in the return. According to the Ld. representative, the assessee also prepared written submission on 10.08.2017, however, the same could not be submitted since the appeal was disposed of in the meantime. According to the Ld. representative, the assessee being a housewife, has to depend her representative for submitting the papers. Therefore, according to the Ld. representative, an opportunity may be given to the assessee to produce necessary material.

3. We heard Shri AR.V. Sreenivasan, the Ld. Departmental Representative also. The assessee claims that sufficient opportunity was not given for producing necessary material before the CIT(Appeals). However, the CIT(Appeals) observed in the impugned order that even after posting the appeal for four times, the assessee or her representative neither appeared nor produced any material. The fact remains that the appeal was disposed in the absence of the assessee. This Tribunal is of the considered opinion that the object of income-tax proceeding is to ascertain the taxable income and levy tax thereon. The proceeding before the Assessing Officer and the CIT(Appeals) is a judicial proceeding under Section 136 of the Income-tax Act, 1961. Therefore, giving one more opportunity to the assessee would not prejudice the interests of Revenue in any way. This Tribunal is of the considered opinion that giving one more opportunity to the assessee would definitely

promote the cause of justice. Accordingly, the orders of both the authorities below are set aside and the entire issue raised by the assessee is remitted back to the file of the Assessing Officer. The Assessing Officer shall re-examine the matter in the light of the material available on record and also the material that may be filed by the assessee and thereafter decide the issue afresh, in accordance with law, after giving a reasonable opportunity to the assessee.

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

Order pronounced on 28th February, 2018 at Chennai.

sd/-
(ए. मोहन अलंकामणी)
(A. Mohan Alankamony)
लेखा सदस्य/Accountant Member

sd/-
(एन.आर.एस. गणेशन)
(N.R.S. Ganesan)
न्यायिक सदस्य/Judicial Member

चेन्नई/Chennai,
दिनांक/Dated, the 28th February, 2018.

Kri.

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त (अपील)/CIT(A)-5, Chennai
4. Principal CIT-9, Chennai.
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF.