

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

श्री जॉर्ज माथन, न्यायिक सदस्य के समक्ष
एवं ए. मोहन अलंकामणी, लेखा सदस्य

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER &
SHRI A.MOHAN ALANKAMONY, ACCOUNTANT MEMBER

आयकर अपील सं./I.T.A.No.1032/Chny/2018

निर्धारण वर्ष /Assessment year : 2013-14

Shri Balkishan Rathi,
47,Cavel Cross Lane No.3,
Dadi Seth Agirary Lane,
2nd floor, Kalbadevi Road,
Mumbai 400 002.

Vs. The Income Tax officer,
Non-corporate Ward 11(5),
Chennai.

[PAN AABPR 5057 R]
(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Mr.N.Vijay Kumar,C.A
प्रत्यर्थी की ओर से /Respondent by : Mr.B.Sagadevan,JCIT,D.R
सुनवाई की तारीख/Date of Hearing : 27-08-2018
घोषणा की तारीख /Date of Pronouncement : 27-08-2018

आदेश / ORDER

PER GEORGE MATHAN, JUDICIAL MEMBER

This is an appeal filed by the assessee against the order of the Commissioner of Income-tax (Appeals)-13,Chennai in appeal No.11/CIT(A)/2013-14 dated 22.01.2018 for the assessment year 2013-14.

2. Mr.N.Vijay Kumar represented on behalf of the Assessee, and Mr.B.Sagadevan represented on behalf of the Revenue.

3. It was submitted by Id.A.R that admittedly at the time of hearing before the Ld.CIT(A), numbers of opportunities for hearing had been granted to the assessee, however on account of certain pre-occupation of the Authorised Representative of assessee, the assessee was not adequately represented. It was a prayer that assessee may be granted an opportunity to represent this appeal before the Ld.CIT(A).

4. In reply, the Id.D.R vehemently supported the order of Ld.CIT(A).

5. We have considered the rival submissions. We have also perused the order of the CIT(Appeals) and at page-3 of the CIT(A)'s order, the Ld.CIT(A) has extracted the various dates of hearing. It is also noticed that the Id.CIT(A) has adjudicated the issues on merits. However, as the assessee has explained the reasons for non-appearance of Authorized Representative of assessee on the due dates of hearing before the Ld.CIT(A), taking a lenient view, the issues in this appeal are restored to the file of Ld.CIT(A) for re-adjudication

after granting the assessee adequate opportunity of being heard.

6. In the result, the appeal of the assessee is partly allowed for statistical purposes.

Order pronounced in the open court after conclusion of hearing on 27th August, 2018, at Chennai.

Sd/-

(ए. मोहन अलंकामणी)

(A.MOHAN ALANKAMONY)

लेखा सदस्य /ACCOUNTANT MEMBER

Sd/-

(जॉर्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य/JUDICIAL MEMBER

चेन्नई/Chennai

दिनांक/Dated: 27-08-2018.

K S Sundaram

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