

आयकर अपीलीय अधिकरण, 'बी' / (SMC) न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
'B' (SMC) BENCH: CHENNAI**

**श्री अब्राहम पी. जॉर्ज, लेखासदस्य के समक्ष**  
**BEFORE SHRI ABRAHAM P.GEORGE, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.1106/Chny/2018

निर्धारण वर्ष /Assessment Year: 2006-07

M/s.Aarsree Investments-  
Pvt. Ltd.,  
(Now Aarsree Developers LLP),  
Meenakshi Tower, New No.13, Old  
No.6, 4<sup>th</sup> Floor Rajamannar Street,  
T. Nagar, Chennai-600 017.

**Vs.** The Dy. Commissioner of –  
Income Tax,  
Corporate Circle-1(1),  
Chennai.

**[PAN: AAACA 5345 B]**

**(अपीलार्थी/Appellant)**

**(प्रत्यर्थी/Respondent)**

अपीलार्थी की ओर से/ Appellant by	:	None
प्रत्यर्थी की ओर से /Respondent by	:	Mr. B.Sagadevan, JCIT
सुनवाई की तारीख/Date of Hearing	:	30.10.2018
घोषणा की तारीख /Date of Pronouncement	:	31.10.2018

**आदेश / O R D E R**

**PER ABRAHAM P.GEORGE, ACCOUNTANT MEMBER:**

When this appeal was called for hearing, it was noticed that the following defects pointed out by the Registry was not completely rectified:

1. Grounds of appeal before CIT(A) not filed.
  2. PAN No. wrongly filled in challan copy.
2. Assessee has indeed filed a letter in which it states that its PAN was changed due to conversion from a Limited Company to Limited Liability Partnership. However, records appended for justifying such conversion were not authenticated nor certified by any person. Accordingly, I am of

the opinion that the defects remain to be rectified by the assessee. Since the defects are not rectified, the appeal cannot be taken up for adjudication.

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

Order pronounced on the 31<sup>st</sup> day of October, 2018, in Chennai.

**Sd/-**

**(अब्राहम पी. जॉर्ज)**

**(ABRAHAM P.GEORGE)**

**लेखा सदस्य/ACCOUNTANT MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: October 31, 2018.

TLN

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