

आयकर अपीलीय अधिकरण, "डी" न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL

' D ' 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.2491/Chny/2017

निर्धारण वर्ष /Assessment year :2013-14

Shri Bheemraj Mutha,
136,Nyniappa Naicken street,
Park Town,Chennai 600 003.

[PAN AASPM 1524 H]

(अपीलार्थी/Appellant)

अपीलार्थी की ओर से/ Appellant by

प्रत्यर्थी की ओर से /Respondent by

सुनवाई की तारीख/Date of Hearing

घोषणा की तारीख /Date of Pronouncement

Vs. The Income Tax officer,
Non-Corporate Ward 4(5),
Chennai 600 006.

(प्रत्यर्थी/Respondent)

: Shri Lakshmichand Nahata C.A

: Shri Varuvuuru Sridhar,JCIT,D.R

: 14-11-2018

: 14-11-2018

आदेश / O R D E R

PER GEORGE MATHAN, JUDICIAL MEMBER

This is an appeal filed by the assessee against the order of the Commissioner of Income-tax (Appeals)-5, Chennai in appeal No.91/CIT(A)-5/2016-17 dated 28.08.2017 for the assessment year 2013-14.

2. Shri Lakshmichand Nahata represented on behalf of the Assessee, and Shri Varuvuuru Sridhar represented on behalf of the Revenue.

3. It was submitted by Id.A.R that the Id.CIT(A) had dismissed the appeal and also made the enhancements against which the assessee is

in appeal before us. It was a submission that the assessee had sought an adjournment and filed an adjournment letter, which had not been considered by the Ld.CIT(A). It was a submission that the appeal has been disposed of by the Id.CIT(A) *ex parte*. It was a submission that the assessee may be granted an another opportunity to represent his appeal before the Ld.CIT(A). In reply, Id.D.R vehemently supported the orders of the Id. Assessing Officer and the Id.CIT(A).

4. We have considered the rival submissions. As it is noticed that the assessee has not been heard in respect of the objections, in the interest of natural justice, the issues in this appeal are restored to the file of Id.CIT(A) for re-adjudication after granting the assessee adequate opportunity of being heard.

5. 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 14th November, 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: 14th November, 2018.

K S Sundaram

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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