

आयकर अपीलीय अधिकरण, C/'SMC' न्यायपीठ, चेन्नई ।

IN THE INCOME TAX APPELLATE TRIBUNAL
C/"SMC" BENCH, CHENNAI

श्री जॉर्ज माथन, न्यायिक सदस्य

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

I.T.A.No.52 to 55/Mds./2017

(Assessment Years : 2001-02,2002-03, 2005-06, 2006-07)

**Mr.Mukunchand Bothra & Sons
(HUF),**

No.43/44,Veerappan street,
Chennai 600 079.

PAN AAHHM 4095 C

(अपीलार्थी /Appellant)

Vs. The Income Tax Officer,
Non Corporate Ward 5(3),
Chennai-6.

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Mr.Gagan Bothra, Son of assessee
प्रत्यर्थी की ओर से/Respondent by : Mr. B.Sagadevan, JICIT, D.R

सुनवाई की तारीख/ Date of hearing : 23.10.2018
घोषणा की तारीख /Date of Pronouncement : 23.10.2018

आदेश / O R D E R

These four appeals are filed by the assessee against the separate orders of the Commissioner of Income-tax (Appeals)-5, Chennai in ITA No.119/CIT(A)-5/13-14 dated 08.12.2016 for the assessment year 2001-

02, in ITA No.118/CIT(A)-5/13-14 dated 08.12.2016 for the assessment year 2002-03, in ITA No.117/CIT(A)-5/13-14 dated 08.12.2016 for the assessment year 2005-06, and in ITA No.116/CIT(A)-5/13-14 dated 08.12.2016 for the assessment year 2006-07.

2. Shri Gagan Botara represented on behalf of the Assessee and Shri B.Sagadevan represented on behalf of the Revenue.

3. As all these four appeals of assessee involved identical issue, the same is disposed off by this common order.

4. It was submitted by Id.A.R that the Id. Assessing Officer had made assessments in the status of HUF. It was a submission that the Ld.CIT(A) without granting opportunity to the assessee has held that the existence of HUF is not proved. It was a submission that once HUF has been held to not exist, assessments in the status of HUF cannot survive. In reply, Id.D.R vehemently supported the orders of the Id. Assessing Officer and the Ld.CIT(A).

5. I have considered the rival submissions. A perusal of order of the Ld.CIT(A) shows that the existence of HUF in the case of assessee has been held to have been not proved. This being so, the existence of HUF status being questioned and its existence is not accepted, assessments of the assessee in the status of HUF cannot survive. Consequently, the assessments made in the hands of HUF for the assessment years 2001-02, 2002-03, 2005-06, 2006-07 status stands quashed.

6. In the result, all the appeals of the assessee are allowed.

Order pronounced in the open court after conclusion of hearing on 23rd October, 2018, at Chennai.

Sd/-
(जॉर्ज माथन)
(GEORGE MATHAN)
न्यायिक सदस्य/JUDICIAL MEMBER

Chennai,
Dated the 23rd October, 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 |