

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई

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

श्री एन.आर.एस. गणेशन, न्यायिकसदस्य एवं श्री एस जयरामन, लेखा सदस्य केसमक्ष

BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND  
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER

आयकर अपील सं./ITA Nos.2085 & 609/Chny/2017

निर्धारण वर्ष /Assessment Years : 2014-15, 2013-14

आयकर अपील सं./ITA No.799/Chny/2016

निर्धारण वर्ष /Assessment Year : 2012-13

आयकर अपील सं./ITA No.907/Chny/2015

निर्धारण वर्ष /Assessment Year : 2011-12

M/s UTE Desaladora Chennai  
Operacion Y Mantenimiento,  
5, Cenotaph Elite, 2<sup>nd</sup> floor,  
Cenotaph 1<sup>st</sup> Street, Teynampet,  
Chennai - 600 018.

v. The Deputy Commissioner of  
Income Tax,  
International Taxation -2(2),  
Chennai.

PAN : AABCU 1013 H

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Sh. B. Ramakrishnan, CA

प्रत्यर्थी की ओर से / Respondent by : Dr. M. Srinivasa Rao, CIT

सुनवाई की तारीख / Date of Hearing : 20.11.2018

घोषणा की तारीख / Date of Pronouncement : 30.11.2018

### **आदेश /O R D E R**

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

All the appeals of the assessee are directed against the respective orders of the Assessing Officer consequent to the direction of the Dispute Resolution Panel. Since common issues

arise for consideration in all these appeals, we heard these appeals together and disposing of the same by this common order.

2. At the outset, Sh. B. Ramakrishnan, the Ld. representative for the assessee, submitted that the assessee has filed additional evidence in respect of all the issues arise for consideration for all the years. Therefore, he submitted that the additional material may be admitted and the matter may be remitted back to the file of the Assessing Officer for reconsideration.

3. We heard Dr.M. Srinivasa Rao, the Ld. Departmental Representative also. According to the Ld. D.R., since the additional material / evidence was filed by the assessee, the matter needs to be re-examined by the authorities below. Therefore, he also submitted that the matter needs to be remitted back to the file of the Assessing Officer.

4. Having heard the Ld. representative for the assessee and the Ld. D.R., this Tribunal is of the considered opinion that since the assessee has filed additional material, the matter needs to be re-examined by the original authority. Therefore, the orders of the

authorities below are set aside and the entire issue is remitted back to the file of the Assessing Officer. The Assessing Officer shall reconsider the matter in the light of the additional material filed by the assessee and refer the matter to the TPO and follow other procedures provided under the Income-tax Act and complete the assessments in accordance with law, after giving a reasonable opportunity to the assessee.

5. In the result, all the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the court on 30th November, 2018 at Chennai.

sd/-

(एस.जयरामन)

(S. Jayaraman)

लेखा सदस्य/Accountant Member

sd/-

(एन.आर.एस. गणेशन)

(N.R.S. Ganesan)

न्यायिक सदस्य/Judicial Member

चेन्नई/Chennai,

दिनांक/Dated, the 30<sup>th</sup> November, 2018.

Kri.

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. Principal CIT, Circle-4, Chennai
4. ACIT, DRP-2, Bengaluru
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF.