

आयकर अपीलीय अधिकरण, 'ए' SMC न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL

' A' SMC BENCH : CHENNAI

श्री जॉर्ज माथन, न्यायिक सदस्य

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

आयकर अपील सं./I.T.A.No.2036/Chny/2018

निर्धारण वर्ष /Assessment year : 2014-15

Shri Ruben Rayappan,
5/21,Ramalingam street,
Seven Wells,Chennai 600 001
[PAN BFLPR 0536 R]
(अपीलार्थी/Appellant)

Vs. The Income Tax officer,
Non Corporate ward 12(2),
Chennai.
(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Shri T.Vasudevan, Advocate
प्रत्यर्थी की ओर से /Respondent by : Shri B.Sagadevan,JCIT,D.R

सुनवाई की तारीख/Date of Hearing : 20-11-2018
घोषणा की तारीख /Date of Pronouncement : 20-11-2018

आदेश / ORDER

This is an appeal filed by the assessee against the order of the Commissioner of Income-tax (Appeals)-13, Chennai in ITA No.121/CIT(A)-13/A.Y 2014-15 dated 01.06.2018 for the assessment year 2014-15.

2. Shri P.S.Prabhakar represented on behalf of the Assessee and Shri B.Sagadevan represented on behalf of the Revenue

3. It was submitted by Id.A.R that the appeal has been disposed of by the Id.CIT(A) *ex parte* on the ground that the assessee had not represented before the Ld.CIT(A). 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 did not raise any serious objection to the submissions of Authorised Representative of assessee.

4. I have considered the rival submissions. A perusal of the order of the CIT(Appeals) shows that the Id.CIT(A) has disposed of the appeal of assessee as *ex parte*. Considering the submissions of Id.A.R and 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 20th November, 2018, at Chennai.

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

चेन्नई/Chennai

दिनांक/Dated: 20th 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 |