

आयकर अपीलीय अधिकरण , ' ए' न्यायपीठ,चेन्नई  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**"A" BENCH, CHENNAI**

श्री धुव्वुरु आर. एल रेड्डी, न्यायिक सदस्य एवं, श्री एस जयरामनलेखा सदस्य समक्

**BEFORE SHRI DUVVURU RL REDDY, JUDICIAL MEMBER AND**  
**SHRI S. JAYARAMAN, ACCOUNTANT MEMBER**

आयकर अपील सं./I.T.A. No. 3113/Chny/2017

निर्धारण वर्ष/Assessment Year : 2009-10

Shri Narendra Kumar Nahar,  
L/H of Smt. Vanitha Devi Nahar,  
No. 20 (Old No. 16), Erulappan Street,  
Sowcarpet, Chennai – 600 079.

The Income Tax Officer,  
Vs. Business Ward – XII (4),  
Chennai – 600 006.

**[PAN: AADPN 2906R]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

Assessee by

: Shri. D. Anand, Advocate

Revenue by

: Shri. AR V Sreenivasan, JCIT

सुनवाईकीतारीख/Date of Hearing

: 25.10.2018

घोषणाकीतारीख/Date of Pronouncement

: 31.10.2018

**आदेश/ ORDER**

**PER S. JAYARAMAN, ACCOUNTANT MEMBER:**

The assessee filed this appeal against the order of the Commissioner of Income Tax (Appeals)- 5, Chennai, in ITA No. 266/CIT(A)-5/2013-14 dated 11.10.2017 for assessment year 2009-10.

2. The AR submitted that the Ld. CIT(A) dismissed the appeal without considering the request for adjournment filed by the assessee and dismissal of appeal without effective representation is an injustice. The assessee may be given an opportunity to present the case effectively before the Ld. CIT(A). The Ld. DR submitted though about 10 opportunities were rendered by the Ld. CIT(A), the assessee has not availed the opportunity. However, the case has to be considered on merits.

3. We heard the rival submissions. In the facts and circumstances, we deem it fit to remit this issue back to the Ld. CIT(A) for affording an effective representation to the assessee and then decide the case on merits. We also direct the assessee to render effective co-operation, in accordance with law, before the Ld. CIT(A) enabling him in disposing the appeal early.

4. In the result, the assessee's appeal is treated as allowed for statistical purposes.

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

**Sd/-**

(धुव्वुरुआर.एलरेड्डी)

**(DUVVURU RL REDDY)**

**न्यायिकसदस्य/JUDICIAL MEMBER**

**Sd/-**

(एसजयरामन)

**(S. JAYARAMAN)**

**लेखासदस्य/Accountant Member**

चेन्नई/Chennai,

दिनांक/Dated: 31<sup>st</sup> October, 2018

**JPV**

आदेशकीप्रतिलिपिअग्रेषित/Copy to:

- |                        |                          |                             |
|------------------------|--------------------------|-----------------------------|
| 1. अपीलार्थी/Appellant | 2. प्रत्यर्थी/Respondent | 3. आयकरआयुक्त) अपील(/CIT(A) |
| 4. आयकरआयुक्त/CIT      | 5. विभागीयप्रतिनिधि/DR   | 6. गार्डफाईल/GF             |