

**आयकर अपीलीय अधिकरण, 'ए'/'बी'/'सी'/'डी' न्यायपीठ, चेन्नई**

IN THE INCOME TAX APPELLATE TRIBUNAL  
' C' BENCH : CHENNAI

**श्री जॉर्ज माथन, न्यायिक सदस्य के समक्ष**  
**एवं एस जयरामन, लेखा सदस्य**

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER &  
SHRI S.JAYARAMAN, ACCOUNTANT MEMBER

आयकर अपील सं./I.T.A.Nos.802 & 803/Chny/2018

निर्धारण वर्ष /Assessment years : 2010-11 & 2012-13

**Shri V.Prabhudoss,**  
Proprietor,M/s.Dhandapani Wines,  
47 & 48,Maraimalai Adigal Salai,  
Anna Nagar,Puducherry,605 001.

**Vs.** Income Tax officer,  
Ward-1,  
Pudhcherry.

**[PAN ASIPP 9010 B ]**

**(अपीलार्थी/Appellant)**

**(प्रत्यर्थी/Respondent)**

आयकर अपील सं./I.T.A.Nos.804 & 805/Chny/2018

निर्धारण वर्ष /Assessment years : 2010-11 & 2012-13

**Shri B.Dayalrajan,**  
Proprietor,M/s.Gowtham Bar,  
47 & 48,Maraimalai Adigal Salai,  
Anna Nagar,Puducherry,605 001.

**Vs.** Income Tax officer,  
Ward-1,  
Pudhcherry.

**[PAN AAJPD 1955 E ]**

**(अपीलार्थी/Appellant)**

**(प्रत्यर्थी/Respondent)**

अपीलार्थी की ओर से/ Appellant by

: Mr.S.Sridhar,Advocate

प्रत्यर्थी की ओर से /Respondent by

: Mr.B.Sagadevan,JCIT,D.R

सुनवाई की तारीख/Date of Hearing

: 18-12-2018

घोषणा की तारीख /Date of Pronouncement

: 18-12-2018

**आदेश / ORDER****PER BENCH:**

ITA Nos.802 to 803/CHNY/2018 are the appeals filed by the Assessee, Shri V.Prabhudoss against the separate orders of the Commissioner of Income Tax (Appeals), Puducherry, in ITA No.32 /CIT(A)-PDY/2016-17 dated 05.01.2018 for assessment year 2010-11 and in ITA No.102/CIT(A)-PDY/2015-16 dated 05.01.2018 for assessment years 2012-13 and ITA Nos.803 to 804/CHNY/2018 are the appeals filed by the Assessee, Shri B.Dayalrajan against the common order of the Commissioner of Income Tax (Appeals), Puducherry, in ITA Nos.29 & 30 /CIT(A)-PDY/2016-17 dated 04.01.2018 for assessment years 2010-11 & 2012-13. As the issues raised in the above appeals are interconnected, all appeals filed by two different assesseees are disposed off by this common order.

2. Shri S.Sridhar 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

Authorised Representative of assessee, a Chartered Accountant was seriously ill and he was forced to take bed rest for a considerable period of time due to amputation of his toes. Consequently, he has not represented during the said period. It was a further submission that as the same Chartered Accountant was authorised in another case of assessee before the Ld.CIT(A) stating the same reason before this Tribunal, the said reason was found to be reasonable by the Tribunal in the case of Smt.P.Preetha in ITA Nos.982 to 984/Chny/2018 dated 19.09.2018.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 order of the CIT(Appeals).

4. We have considered the rival submissions. As it is noticed that assessee's Auditor was under treatment and he had physical ailments which led to the amputation of his toes, his non-appearance before the Ld.CIT(A) is found to be on good and sufficient reasons. Considering the submissions of Id.A.R and in the interest of natural justice, the issues in these appeals 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, all the four appeal of the assesseees in the case of Shri B.Dayalrajan and Shri V.V.Prabhudoss for assessment years 2010-11 & 2012-13 are partly allowed for statistical purposes.

Order pronounced in the open court after conclusion of hearing on 18<sup>th</sup> December, 2018, at Chennai.

Sd/-

(एस जयरामन)

**(S. JAYARAMAN)**

**लेखा सदस्य/Accountant Member**

Sd/-

( जॉर्ज माथन)

**(GEORGE MATHAN)**

**न्यायिक सदस्य/JUDICIAL MEMBER**

चेन्नई/Chennai

दिनांक/Dated: 18<sup>th</sup> December, 2018.

**K S Sundaram**

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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