

आयकर अपीलीय अधिकरण, "बी" न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
' B' 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.1762 to 1766/Chny/2018

निर्धारण वर्ष /Assessment years : 2007-08, 2008-09, 2009-10, 2010-11
,2011-12

**M/s.Coromandel Cables Pvt.
Ltd.,**
A7,6th Cross Street, Indira Nagar,
Adyar,Chennai 600 020.

Vs. DCIT,
Corporate Circle I(2),
Chennai.

[PAN AAACC 7190 E]
(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Mr.S.Sridhar,Advocate
प्रत्यर्थी की ओर से /Respondent by : Mr.Homi Raj Vansh,CIT,DR
सुनवाई की तारीख/Date of Hearing : 18-12-2018
घोषणा की तारीख /Date of Pronouncement : 18-12-2018

आदेश / ORDER

PER BENCH:

ITA Nos.1762 to 1763 /CHNY/2018 are the appeals filed by the Assessee against the common order of the Commissioner of Income Tax (Appeals)-1, Chennai, in ITA Nos.18 to 19/CIT(A)-1/2017-18 dated 24.04.2018 for assessment years 2007-08 to 2009-10, ITA Nos.1764

to 1766 /Chny/2018 are the appeals filed by the Assessee against the common order of the Commissioner of Income Tax (Appeals)-1, Chennai, in ITA Nos.20,17,16/CIT(A)-1/2017-18 dated 24.04.2018 for assessment years 2009-10, 2010-11, 2011-12.

2. As all the appeals are related to the same assessee and inter-connected, all appeals are disposed off by this common order.

3. Shri S.Sridhar represented on behalf of the Assessee and Shri Homi Raj Vansh represented on behalf of the Revenue.

4. At the time of hearing, the Learned Counsel for the assessee has submitted by Id.A.R that the assessee wishes to withdraw its appeals in ITA Nos.1762 & 1763/Chny/2018 for assessment years 2007-08 & 2008-09.

5. Ld. DR has no objection to the withdrawal of these two appeals filed by the assessee. After hearing both parties, the appeal filed by the assessee is permitted to be withdrawn.

6. In the result, both the appeals of the assessee for assessment years 2007-08 & 2008-09 are dismissed as withdrawn.

ITA Nos.1764,1765 & 1766/Chny/2018 (A.Ys:2009-10,2010-11 & 2011-12)

7. The Id.A.R drew our attention to the order of the Id. Assessing Officer wherein the Id. Assessing Officer had posted the case for hearing on 24.08.2017 and before the assessee could provide all the details, the Id. Assessing Officer had passed the order giving effect to the order of the ITAT on 07.09.2017. It was a submission that as the details to be provided was voluminous, it had taken some time for assessee to collect all the details. It was a prayer that the assessee may be given another opportunity to produce all the details before the Id. Assessing Officer.

8. In reply, the Id.D.R vehemently opposed the prayer of the Id. Assessing Officer.

9. We have considered the rival submissions. As it is notice that only one opportunity is granted to assessee to produce the details before the Id. Assessing Officer, in the interest of natural justice the order of the Id. Assessing Officer dated 07.09.2017 giving effect to the Order of Tribunal dated 12.05.2017 for assessment years 2009-10, 2010-11 & 2011-12 is set aside and the issues in these appeals are restored to the file of Id. Assessing Officer for re-adjudication after granting adequate opportunity of hearing to the assessee to substantiate its case. If the assessee does not co-operate in the proceedings before the Id. Assessing

Officer, the Id. Assessing Officer is at liberty to draw inference on the facts as are available on record in accordance with law.

10. In the result, all the three appeals of the assessee for assessment years 2009-10, 2010-11 & 2011-12 are partly allowed for statistical purposes.

11. To summarize the result, the appeals of the assessee for assessment years 2007-08 & 2008-09 are dismissed as withdrawn and the appeals of the assessee for assessment years 2009-10, 2010-11 & 2011-12 are partly allowed for statistical purposes.

Order pronounced in the open court after conclusion of hearing on 18th 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: 18th December, 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 |