

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई

**IN THE INCOME TAX APPELLATE TRIBUNAL**

**' D ' BENCH, CHENNAI**

श्री जॉर्ज माथन, न्यायिकसदस्य एवं श्री विक्रम सिंह यादव, लेखा सदस्य केसमक्ष

**SHRI GEORGE MATHAN, JUDICIAL MEMBER AND  
SHRI VIKRAM SINGH YADAV, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No. 2400 /Chny/2018

निर्धारण वर्ष / Assessment Year : 2011-12

**Shri N.Karuppusamy,**  
162/14,Sivasakthi Nagar,  
Thanthonimalai Road,**Karur 639 005.**

v. The Income Tax Officer,  
Ward 1,Karur.

**PAN : BEDPK 0030 G**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by: Shri K.Ravi,Advocate

प्रत्यर्थी की ओर से/Respondent by : Ms. Subashri,JCIT,DR

सुनवाई की तारीख/Date of Hearing : 01.07.2019

घोषणा की तारीख/Date of Pronouncement : 02.07.2019

**आदेश /O R D E R**

**PER VIKRAM SINGH YADAV, ACCOUNTANT MEMBER:**

This is an appeal filed by the assessee against the order of Id.CIT(A)-1,Tiruchirappalli, dated 20.07.2018.

2. At the outset, the Id.AR submitted that assessee has raised specific grounds on validity of re-opening of assessment u/s.147 of the Act, vagueness in the notices u/s.148 and u/s.143(2) of the Act before the Id.CIT(A). However, Id.CIT(A) has not adjudicated the said grounds

and has only adjudicated the grounds on merits of the addition made by the Id. Assessing Officer. It was accordingly submitted that the matter may be set aside to the file of Id.CIT(A) to adjudicate the said grounds.

3. The Id.DR is heard who has relied on the order of Id.CIT(A).

4. We have heard the rival contentions and perused the material available on record. On perusal of the order of the Id.CIT(A), it is noted that the assessee has taken the following three grounds of appeal before the Id.CIT(A).

*“2. Notice issued u/s.148 dated 17/10/2013 is vague as the Id.Assessing Officer has not made it clear whether it is in respect of my income or the income of some other assessee for whom I am assessable.*

*3. The reasons supplied by the Id.Assessing Officer for issue of notice u/s.148 vide his letter dated 20.01.2014 is arbitrary and vague and does not establish that he had a valid reason for believing that income had escaped assessment.*

*4. Notice issued u/s.143(2) dated 20.01.2014 issued in connection with return of income submitted on 09.01.2012 is barred by limitation and therefore bad in law.”*

Further, on perusal of the order of the Id.CIT(A), we find that he has not adjudicated the said grounds and has decided the appeal on merits. Therefore, we agree with the contention raised by the Id. Counsel for the assessee. Given that the adjudication of the legal grounds will have a bearing on the matter, we are setting aside the order of the Id.CIT(A) to

decide the legal grounds so raised by the assessee along with the merits of the matter.

5. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 02/07/2019 at Chennai.

Sd/-  
(**जॉर्ज माथन**)  
(**George Mathan**)

न्यायिक सदस्य/Judicial Member

Sd/-  
(**विक्रम सिंह यादव**)  
(**Vikram Singh Yadav**)

लेखा सदस्य/Accountant Member

चेन्नई/Chennai,

दिनांक/Dated, the 02<sup>nd</sup> July, 2019.

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.