

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH : CHENNAI

श्री जॉर्ज माथन, न्यायिक सदस्य एवं
श्री इंदूरी रामा राव, लेखा सदस्य के समक्ष
BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER AND
SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

आयकर अपील सं./I.T.A. No.1873/CHNY/2018
निर्धारण वर्ष /Assessment year : 2015-2016.

Shri.Mahendra Kumar Salecha,
Prop. Sun Bright Marketing,
11 R. Kasi Chetty Lane,
Satrasala Complex, IInd floor,
Chennai 600 079.

Vs. The Income Tax Officer,
Non Corporate Ward 5(3)
Chennai

[PAN AAMPM 8261F]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

: Shri. D.Anand, Adv

प्रत्यर्थी की ओर से /Respondent by

: Shri. A.Sundararajan, Addl. CIT.

सुनवाई की तारीख/Date of Hearing

: 08-01-2020

घोषणा की तारीख /Date of Pronouncement

: 20-01-2020

आदेश / ORDER

PER INTURI RAMA RAO, ACCOUNTANT MEMBER:

This is an appeal filed by the Assessee directed against
the order of the Commissioner of Income Tax (Appeals)-5, Chennai

(‘CIT(A)’ for short) dated 14.02.2018 for the Assessment Year (AY) 2015-2016.

2. The appeal has been filed with a delay of twenty three days. The assessee filed petition requesting for condoning the delay by stating that the delay had occurred on account of appeal papers got mis-placed and delay is neither willful nor wanton and therefore prayed for condoning the delay. Ld. Departmental Representative did not raise any serious objection for condoning the delay. In the circumstances, we condone the delay of twenty three days in filing the appeal and admit the appeal for adjudication.

3. The brief facts of the case are as under:

The appellant is an individual deriving income from import and trading in toys. The return of income for the AY 2015-16 was filed on 17.08.2015 disclosing total income of Rs. 6,59,380/-. Against the said return of income, the assessment was completed by the Income Tax Officer, Non Corporate Ward 5(3), Chennai, vide order dated 28.09.2017 passed u/s. 143(3) of the Income Tax Act, 1961 (for short ‘the Act’) at total income of Rs.10,70,216/-. While doing so, the Assessing Officer disallow gross profit of addition of ₹4,10,836/- on

the ground that value of goods imports is less than the value shown in the books of accounts.

4. Being aggrieved, an appeal was preferred before Id. CIT(A), who vide impugned order dismissed the appeal ex-parte after giving three opportunities.

5. Being aggrieved, the appellant is in appeal before us in the present appeal.

6. We heard the rival submissions and perused the material on record. From the perusal of the impugned order, it is clear that assessee was granted three opportunities to represent the matter. However, the Id. CIT(A) had given period of ten days only which in our considered opinion is not reasonable time. In the circumstances, we remit this matter back to the file of Id. CIT(A) for fresh adjudication on the merits of the appeal after affording due opportunity of hearing to the appellant in accordance with law. Hence, appeal filed by the assessee is partly allowed for statistical purposes.

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

Order pronounced on 20th day of January, 2020, at Chennai.

Sd/-

(जॉर्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य/**JUDICIAL MEMBER**

Sd/-

(इंटूरी रामा राव)

(INTURI RAMA RAO)

लेखा सदस्य/**ACCOUNTANT MEMBER**

चेन्नई/Chennai

दिनांक/Dated: 20th January, 2020

KV

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 |