

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL
' A ' 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.2306,2307 & 2308/Chny/2019
निर्धारण वर्ष /Assessment years :2013-14, 2014-15, & 2015-16

M/s.MSA Ventures Pvt Ltd.,
6/11,Brahadambal street,
R.A.Puram,Chennai 600 028.

Vs. Income Tax Officer,
Aayakar Bhavan,Main Bldg.,
TDS Circle,121,M.G.Road,
Chennai. 600 034.

[PAN AAGCM 4116 N]
(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Mr.V.S.Jayakumar,Advocate
प्रत्यर्थी की ओर से /Respondent by : Mr.AR. V.Sreenivasan,JCIT,D.R

सुनवाई की तारीख/Date of Hearing : 23-01-2020
घोषणा की तारीख /Date of Pronouncement : 23-01-2020

आदेश / O R D E R

PER GEORGE MATHAN, JUDICIAL MEMBER

These are appeals filed by the assessee against the order of the Commissioner of Income-tax (Appeals)-17, Chennai in ITA Nos.64 to 66/18-19 dated 31.05.2019 for the assessment years 2013-14, 2014-15, 2015-16.

2. Mr.V.S.Jayakumar represented on behalf of the Assessee and Mr.AR. V.Sreenivasan represented on behalf of the Revenue.

3. At the time of hearing, it was submitted by the Id.A.R that the facts in the assessee's case is identical to the fact in the case of M/s.Emgee Engineering and Construction Pvt Ltd., Chennai Vs. I.T.O in ITA Nos.2285,2286 & 2287/Chny/2019 vide order dated 04.12.2019 for assessment years 2013-14 to 2015-16. It was fairly agreed by the Id.A.R that the issue is squarely covered by the decision of the Co-ordinate Bench of the Tribunal in the case of M/s.Emgee Engineering and Construction Pvt Ltd.(supra) and the appeals of the assessee are dismissed. It is however, further pleaded by Id.A.R that the liberty granted in the case of M/s.Emgee Engineering and Construction Pvt Ltd., referred to supra may also be granted to the assessee.

4. In reply, the Id.D.R vehemently supported the orders of the Assessing Officer and the order of the CIT(Appeals).

5. We have considered the rival submissions. A perusal of the order of the Tribunal in the case of M/s.Emgee Engineering and Construction Pvt Ltd., referred to supra, shows that the Co-ordinate Bench of this Tribunal has held as follows:-

"5. We have considered the rival submission and perused the materials available on record.

6. A perusal of the facts in the present case clearly shows that the appeals has been filed against the computer extract of the TDS traces. Admittedly, this is not an order for the purpose of filing an appeal before the learned CIT(A). In the circumstances, we are of the view that the order of the learned CIT(A) rejecting the appeals on the grounds that the same were not filed against the order of levy is upheld. However, liberty is granted to the assessee to file proper appeals before the learned CIT(A) in accordance of law, after obtaining the appropriate orders, wherein the levy has been made on the assessee, by following the procedures provided under law. In the circumstances, the appeals of the assessee stands dismissed."

As it is noticed that the facts, in the present cases are also identical to the facts in the case of M/s.Emgee Engineering and Construction Pvt Ltd., referred to supra, in the interest of justice, the liberty granted in the case of M/s.Emgee Engineering and Construction Pvt Ltd., by the Co-ordinate Bench of the Tribunal, is also granted to the assessee and on identical findings as in the case of M/s.Emgee Engineering and Construction Pvt Ltd., the assessee is also granted the liberty to file proper appeals before the Ld.CIT(A) in accordance with law, after

obtaining the appropriate orders, wherein the levy has been made on the assessee, by following the procedures provided under law. In the Circumstances, the appeals of assessee stand dismissed with the above direction.

6. In the result, all the appeals filed by the assessee for assessment years 2013-14, 2014-15, & 2015-16 are dismissed.

Order pronounced in the open court after conclusion of hearing on 23rd January, 2020, at Chennai.

Sd/-

(एस जयरामन)

(S. JAYARAMAN)

लेखा सदस्य/Accountant Member

Sd/-

(जॉर्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य/JUDICIAL MEMBER

चेन्नई/Chennai

दिनांक/Dated: 23rd January, 2020.

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