

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई।
**IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH: CHENNAI**

श्री एन.आर.एस. गणेशन, न्यायिक सदस्य एवं
श्री एस जयरामन, लेखा सदस्य के समक्ष

**BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND
SHRI S.JAYARAMAN, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.2090/Chny/2019
निर्धारण वर्ष /Assessment Year: 2013-14

M/s.Ganga Jewellery,
D.No.136-A, Samy Iyer New Street,
Coimbatore – 641 001.

PAN : AAJFG 6365 M

[PAN: A]

(अपीलार्थी/**Appellant**)

Vs. The Deputy Commissioner of Income
Tax,
Central Circle,
No.3, Gandhi Road,
Salem – 636 007.

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by

: Ms. S. Sriniranjani, Advocate

प्रत्यर्थी की ओर से /Respondent by

: Mr. AR.V.Srinivasan,JCIT,D.R

सुनवाई की तारीख/Date of Hearing

: 27.11.2019

घोषणा की तारीख /Date of

: 20.02.2020

Pronouncement

आदेश / O R D E R

PER S.JAYARAMAN, ACCOUNTANT MEMBER:

The assessee filed this appeal against the order of the
Commissioner of Income Tax (Appeals)-19, Chennai in ITA No.123/18-
19, dated 27.05.2019 for the assessment year 2013-14.

2. The assessee, M/s.Ganga Jewellery, is a partnership firm, engaged in the business of gold jewellery. A survey under Section 133A of the Act was conducted on 10.05.2012. The case was taken for scrutiny and the assessment was completed under Section 143(3) of the Act on 18.12.2005 wherein a sum of ₹ .83,54,375/- was added unaccounted investment and ₹ .1,00,539/- was disallowed as excess claim of interest payment. Aggrieved with the order of the A.O., the assessee preferred an appeal before the CIT(A)-16, which is pending for disposal. In the meantime, an order under Section.154 of the Act dated 02.01.2019 was passed enhancing the interest levied under Section.234B of the Act.

3. It was submitted by Ld. A.R. that the present appeal arises against the order passed by the A.O. under Section 154 of the Act wherein the interest under Section.234B of the Act was enhanced by ₹.4,93,340/-. The Ld. A.R. pleaded before us that the appeal filed against the assessment order is still pending for disposal, therefore, the matter may be sent back to the file of the learned CIT(A)-16 to dispose the present appeal also along with the appeal filed by the assessee against the assessment order.

4. Per contra, the Ld. D.R. submitted that the original appeal was pending before the CIT(A)-16, and this appeal was disposed by the CIT(A)-19. On a query from the Bench, why the appeal arising out of Section 154 proceeding could not be disposed of along with main appeal?

In response to a query, the Ld. D.R. submitted that the matter may be remitted back to the file of learned CIT(A) so that all the appeals filed by the assessee are to be heard and decided by one of the learned C'sIT(A).

5. We have considered the rival submissions and perused the material available on record. It is noticed that when two different proceedings arose out of the same assessment, the Tribunal is of the considered opinion that only one authority has to dispose both the appeals in order to avoid multiplicity of proceedings and conflicting judicial opinion. Even though levy of interest under Section 234B of the Act is mandatory, it would depend upon the decision taken by the CIT(A)-16. Considering the submissions made by both the sides in all fairness, the appeal arising out of the proceedings under Section 154 of the Act has also to be heard by the learned CIT(A) along with the appeal filed by the assessee against the assessment order. Necessary administrative steps shall be taken to post the appeal before the same learned CIT(A), who is handling the appeal filed by the assessee against the assessment order. In the interests of co-ordination and the justice, we deem it fit to remit this issue back to the file of learned CIT(A) and all the appeals filed by the assessee against the assessment order be heard by the same learned C'sIT(A) to avoid multiplicity of proceedings and conflicting judicial opinion.

6. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced on the 20th February,2020 in Chennai.

Sd/-
(एन.आर.एस .गणेशन)
(**N.R.S. GANESAN**)
न्यायिकसदस्य/**Judicial Member**

Sd/-
(एस जयरामन)
(**S. JAYARAMAN**)
लेखा सदस्य/**ACCOUNTANT MEMBER**

चेन्नई/Chennai,
दिनांक/Dated: 20th February,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