

आयकर अपीलीय अधिकरण , सी ' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
" C " BENCH, CHENNAI

श्री महावीर सिंह, उपाध्यक्ष एवं श्री एस जयरामन, लेखा सदस्य केसमक्ष

BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER

आयकर अपील सं./I.T.A. No. 953/Chny/2019

निर्धारण वर्ष/Assessment Year : 2010-11

M/s.Trendz Facilities Management, Vs. The Assistant Commissioner of
No. 8-A/83, Krishna Avenue, Income Tax,
Abiramanpuram 4th Street, Non Corporate Circle 2,
Chennai – 600 004. Chennai – 600 034.

[PAN: AADFT 4294Q]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri. G. Baskar, Advocate
प्रत्यर्थी की ओर से/Respondent by : Shri. J. Pavithran Kumar, JCIT
सुनवाई की तारीख/Date of Hearing : 13.02.2020
घोषणा की तारीख/Date of Pronouncement : 14.02.2020

आदेश/ ORDER

PER S. JAYARAMAN, ACCOUNTANT MEMBER :

The assessee filed this appeal against the order of the Commissioner of Income Tax (Appeals)-2 in ITA No. 58/2017-18 dated 28.02.2019 for the assessment year 2010-11.

2. The Ld.AR submitted that primarily, the assessee has challenged the reopening of assessment, which is bad in law for the reason that the Assessing Officer erred in reopening the assessment beyond the statutory

time of four years in the absence of any failure on the part of the assessee to fully and truly disclose material facts. In this regard, he invited our attention to page No.84 of the paper book, wherein the written submissions filed by the appellant before the Ld.CIT(A) is placed and submitted that the Ld.CIT(A) without deciding the submissions of the assessee in para 3 in it, has disposed the appeal and hence he pleaded that the Ld.CIT(A) may be directed to dispose the specific ground taken by the assessee therein, in accordance with law.

3. We heard the rival submissions and find merit in the submissions made by the Ld.AR. We direct the Ld. CIT(A) to consider the specific ground raised by the assessee, supra, viz applicability of 1st proviso of section 147 in the assessee's case, after giving effective opportunity and pass appropriate order as deemed fit.

4. In the result, the appeal of the assessee is allowed.

Order pronounced on Friday, 14th February, 2020 at Chennai.

Sd/-
(महावीर सिंह)
(MAHAVIR SINGH)
उपाध्यक्ष /Vice President

Sd/-
(एसजयरामन)
(S. JAYARAMAN)
लेखासदस्य/Accountant Member

चेन्नई/Chennai,

दिनांक/Dated: 14th February, 2020

RSR

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