

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./I.T.A. No. 1407/Chny/2017**

**निर्धारण वर्ष/Assessment Year : 2010-11**

M/s. P. M. P. Steels Ltd.,  
237, Mint Street,  
Chennai – 600 003.

Income Tax Officer,  
Vs. Corporate Ward -5(2),  
Chennai.

**[PAN: AACCP 4831B]**

**(अपीलार्थी/Appellant)**

**(प्रत्यर्थी/Respondent)**

अपीलार्थी की ओर से/Appellant by

: Shri. S. Sridhar, Advocate

प्रत्यर्थी की ओर से/Respondent by

: Shri. AR.V. Sreenivasan, JCIT

सुनवाईकीतारीख/Date of Hearing

: 27.11.2019

घोषणाकीतारीख/Date of Pronouncement

: 21.02.2020

**आदेश/ ORDER**

**PER S. JAYARAMAN, ACCOUNTANT MEMBER:**

The assessee filed this appeal against the order of the Commissioner of Income Tax (Appeals) – 3, Chennai in ITA No. 128/2014-15/CIT(A)-3 dated 31.03.2017 for assessment year 2010-11.

2. A search and seizure operation was conducted at the premises of Shri. Duraisamy, during which the Revenue detected that Duraisamy and his family members had purchased two properties from the assessee, the P.M.P Steels Ltd., and its director Smt. G. Saroja through registered sale deed dated 14.12.2009 and 15.12.2009 for sale consideration of Rs. 27,58,001/- and Rs. 18,63,183/-, respectively. However, the search action revealed that the total sale consideration at Rs. 3.2 crores, for both the properties, was received but the same was not disclosed in the return filed by the assessee for the assessment year 2010-11. In view of those facts and circumstances, the AO reopened the assessment u/s. 147 and re-assessed the additional sale consideration. Aggrieved, the assessee filed an appeal before the CIT(A). The Ld. CIT(A) dismissed the appeal. Aggrieved against that order, the assessee filed this appeal.

3. When the Ld. AR presented the case, the bench asked him what happened to the cases of Shri Duraisamy and Mrs. G. Saroja. The Ld. AR submitted that both cases are pending before another appellate authority. Per contra, the Ld. DR submitted that matter may be remitted back to the file of the CIT(A) so that all the cases can be heard by one of the appellate authorities in order to settle the issue.

4. We heard the rival submissions. It is noticed that when two or more proceedings arose out of the connected issue, the Tribunal is of the considered opinion that only one authority has to dispose the connected

appeals in order to avoid multiplicity of proceedings and conflicting judicial opinion. In this case, the assessee is claimed to have received consideration over and above what is declared in the sale deed. Since the purchasers also covered and their assessments are challenged and those appeals are pending before another appellate authority, in all fairness, this appeal also has to be heard by the same appellate authority. Necessary administrative steps shall be taken to post the connected appeals before the same CIT(A), who is handling the appeals filed by the connected purchasers. 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 connected may be heard and disposed by the same CIT(A) to avoid multiplicity of proceedings and conflicting judicial opinion.

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

Order pronounced on Friday, 21<sup>st</sup> February, 2020 at Chennai.

**Sd/-**

(एन.आर.एस .गणेशन)

**(N.R.S. GANESAN)**

**न्यायिकसदस्य/Judicial Member**

चेन्नई/Chennai,

दिनांक/Dated: 21<sup>st</sup> February, 2020

**JPV**

आदेशकीप्रतिलिपिअग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त) अपील(/CIT(A)
4. आयकरआयुक्त/CIT
5. विभागीयप्रतिनिधि/DR
6. गार्डफाईल/GF

**Sd/-**

(एसजयरामन)

**(S. JAYARAMAN)**

**लेखासदस्य/Accountant Member**