

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

श्री जॉर्ज माथन, न्यायिक सदस्य एवं
श्री रमित कोचर, लेखा सदस्य एवं

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER AND
SHRI RAMIT KOCHAR, ACCOUNTANT MEMBER

आयकर अपील सं./ITA Nos.1578 & 1579/Chny/2019
निर्धारण वर्ष /Assessment Years: 2013-14 & 2014-15

M/s. Chennai City Centre Holdings
Private Limited,
No.10 & 11,
Dr. Radhakrishnan Salai,
Mylapore, Chennai – 600 004.
[PAN: AAACG 3869Q]

(अपीलार्थी/Appellant)

The Deputy Commissioner of
Income Tax,
Vs. Corporate Circle -1 (2),
R.No.613, Wanapathy Block,
Aayakar Bhavan,
121, Nungambakkam High Road,
Chennai – 600 034

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से /Respondent by

: Ms. S Sriniranjani, Advocate
: Mr. Abani Kanta Nayak, CIT

सुनवाई की तारीख/Date of Hearing

: 08.06.2020

घोषणा की तारीख /Date of Pronouncement

: 08.06.2020

आदेश / ORDER

PER GEORGE MATHAN, JUDICIAL MEMBER:

These are two appeals filed by the Assessee against the consolidated order of the learned Commissioner of Income Tax (Appeals)-4, Chennai in appeal No.482 & 481/2016-17/AY 2013-14 & 2014-15/CIT(A)-4 dated 25.04.2019 for the Assessment Years 2013-14 & 2014-15.

2. Ms. S Sriniranjani, Advocate represented on behalf of the Assessee and Mr. Abani Kanta Nayak, CIT represented on behalf of the Revenue.

3. In the Assessee's grounds, the assessee had submitted that the learned Commissioner of Income Tax (Appeals) has erred in disposing the appeal of the assessee ex-parte and also in respect of violating the principles of natural justice. It was submitted by the learned Authorized Representative that the assessee had filed written submissions on 13.12.2017, wherein the details of the assessee's arguments against the additions had been made. It was a submission that the learned Commissioner of Income Tax (Appeals) without considering the said written submission dismissed the appeals of the assessee ex-parte. It was a further submission that the issues in this appeal may be restored to the file of the learned Commissioner of Income Tax (Appeals) for re-adjudication after granting the assessee adequate opportunity to substantiate its case and after considering the written submissions filed by the assessee on 13.12.2017.

4. In reply, the learned Departmental Representative vehemently supported the order of the learned Commissioner of Income Tax (Appeals).

It was a submission that no evidence whatsoever that the written submissions have been filed, have been produced. It was however a

submission that in the interest of natural justice, the assessee may be granted another opportunity to substantiate its case before the learned Commissioner of Income Tax (Appeals).

5. We have heard both the sides through Video-Conferencing and considered the submissions and perused the materials available on record.

6. A perusal of the paper-book shows that it contains a written submission dated 13.12.2017 addressed to the learned Commissioner of Income Tax (Appeals) – 1, Chennai. Admittedly, the learned Commissioner of Income Tax (Appeals) who has passed the order was The Commissioner of Income Tax (Appeals)-4, Chennai. This could have led to the error in the written submission not going to the file of the learned Commissioner of Income Tax (Appeals).

This being so, in the interest of natural justice, we are of the view that the assessee should be granted another opportunity to substantiate its appeal before the learned Commissioner of Income Tax (Appeals) and we do so. In the circumstances, the issues in the appeal of the assessee stands restored to the file of the learned Commissioner of Income Tax (Appeals) for re-adjudication after granting the assessee adequate opportunity to substantiate its case.

7. In the result, the appeals of the assessee in ITA Nos.1578 & 1579/Chny/2019 are partly allowed for statistical purpose.

Order pronounced in the open Court on 8th June, 2020 in Chennai.

Sd/-

(रमित कोचर)

(RAMIT KOCHAR)

लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-

(जॉर्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य/JUDICIAL MEMBER

चेन्नई/Chennai,

दिनांक/Dated: 8th June, 2020

IA, Sr. PS

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