

आयकर अपीलिय अधिकरण, 'बी' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL 'B' BENCH: CHENNAI**

श्री वी दुर्गा राव, न्यायिक सदस्य एवं श्री जी मंजूनाथा, लेखा सदस्य के समक्ष

**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND  
SHRI G. MANJUNATHA, ACCOUNTANT MEMBER**

**ITA No.1993/Chny/2019  
Assessment Year: 2013-2014**

Shri John Sukumar Ebenezar,  
No.22/155,  
Vanniar Street, Trust puram,  
Choolaimedu, Chennai – 600 035.

**[PAN: AAPPE 6779B]**

**(अपीलार्थी/Appellant)**

The Income Tax Officer,  
Non-Corporate Ward – 13(3),  
**Vs.** Chennai - 600 034.

**(प्रत्यर्थी/Respondent)**

**ITA No.1994/Chny/2019  
Assessment Year: 2013-2014**

Smt. Joyece Premalatha,  
Old No.20/1, New No.57,  
Vanniar Street, Choolaimedu,  
Chennai – 600 094.

**[PAN: AIGPJ 0688P]**

**(अपीलार्थी/Appellant)**

The Income Tax Officer,  
Non-Corporate Ward – 13(3),  
**Vs.** Chennai – 600 034.

**(प्रत्यर्थी/Respondent)**

अपीलार्थी की ओर से/ Appellant by : Mr. N. Arjunraj, Advocate  
प्रत्यर्थी की ओर से /Respondent by : Mr. AR.V. Sreenivasan, Addl. CIT  
सुनवाई की तारीख/Date of Hearing : 26.08.2020  
घोषणा की तारीख /Date of Pronouncement : 26.08.2020

**आदेश / ORDER**

**PER V. DURGA RAO, JUDICIAL MEMBER:**

These are two appeals filed by the Assesseees against separate orders of the learned Commissioner of Income Tax (Appeals)-7, Chennai in I.T.A No.12(T-14)/CIT(A)-7/2018-19 & I.T.A. No.7(T-14)/CIT(A)-7/2018-19 both dated 31.05.2019 for the Assessment Year 2013-2014 respectively.

2. Mr. N. Arjunraj, Advocate represented on behalf of the Assesseees and Mr. AR.V. Sreenivasan, Additional CIT represented on behalf of the Revenue.

3. When these two appeals are taken up for hearing, the learned Counsel for the Assesseees had submitted that the learned Commissioner of Income Tax (Appeals) passed ex-parte orders and submitted that the assesseees could not appear before the learned Commissioner of Income Tax (Appeals), as circumstances were beyond his control. He prayed that one more opportunity be given to the assessee to substantiate their cases before the learned Commissioner of Income Tax (Appeals).

4. On the other hand, the learned Departmental Representative has not raised any objections.

5. We have heard both the sides and perused the materials available on record and gone through the orders of the authorities below.

6. We find that the learned Commissioner of Income Tax (Appeals) had passed different ex-parte orders both dated 31.05.2019. We are of the view that in the interest of justice and also by following the principles of natural justice, one more opportunity should be given to the Assessee. In view of the above, we set aside the orders of the learned Commissioner of Income Tax (Appeals) and remit the matters back to the file of the learned Commissioner of Income Tax (Appeals) to pass a fresh order in accordance with law. We further observe that the learned Counsel for the assesseees is directed to

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appear before the learned Commissioner of Income Tax (Appeals) when the date is given for hearing without fail. In view of the above, the appeals filed by the assesseees are allowed for statistical purpose.

7. In the result, both the appeals of the Assesseees in I.T.A.No.1993 & 1994/Chny/2019 for the Assessment Year 2013-14 are allowed for statistical purpose.

*Order pronounced in the open Court on 26<sup>th</sup> August, 2020 in Chennai.*

**Sd/-**

(श्री जी मंजूनाथा)

**(G. MANJUNATHA)**

लेखा सदस्य/**ACCOUNTANT MEMBER**

**Sd/-**

(श्री वी दुर्गा राव)

**(V. DURGA RAO)**

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 26<sup>th</sup> August, 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