

आयकर अपीलिय अधिकरण, 'बी' न्यायपीठ, चेन्नई  
**IN THE INCOME-TAX APPELLATE TRIBUNAL 'B' BENCH, CHENNAI**  
श्री धुव्वुरु आर.एल रेड्डी, न्यायिक सदस्य एवं श्री एस जयरामन, लेखा सदस्य के समक्ष  
Before Shri Duvvuru RL Reddy, Judicial Member &  
Shri S. Jayaraman, Accountant Member

आयकर अपील सं./I.T.A. Nos. 3451, 3452 & 3453/Chny/2019  
निर्धारण वर्ष/Assessment Years: 2008-09 & 2017-18

M/s. Deloitte Haskins & Sells,  
52, ASV Ramana Tower,  
Venkatanarayana Road, T. Nagar,  
Chennai – 600 017.

**[PAN: AACFD3771D]**

The Assistant Commissioner of  
Income Tax,  
Non Corporate Circle – I(1),  
Chennai 600 034.

(अपीलार्थी /Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri S.P. Chidambaram, Advocate  
प्रत्यर्थी की ओर से/Respondent by : Mrs. R. Anita, JCIT  
सुनवाई की तारीख/ Date of hearing : 26.10.2020  
घोषणा की तारीख /Date of Pronouncement : 29.10.2020

**आदेश /ORDER**

**PER BENCH:**

These three appeals filed by the assessee are directed against different orders of the Id. Commissioner of Income Tax (Appeals)-2, Chennai dated 25.10.2019 & 28.10.2019 relevant to the assessment year 2008-09 and 2017-18. The assessee also filed an appeal against the order under section 154 of the Income Tax Act, 1961 ["Act" in short] passed by the Id. CIT(A) – 2 for the assessment year 2017-18. In the grounds of all the appeals, besides challenging the grounds on merits, the assessee has

mainly challenged the ex-parte order passed by the Id. CIT(A) by raising specific ground.

2. All the appeals pertain to same assessee are being heard together and disposed of by this common order for the sake of brevity. When the appeals were taken up for hearing, the Id. Counsel for the assessee has vehemently argued that just because the assessee has sought for adjournment, the Id. CIT(A) has come to a conclusion that the appeals filed by the assessee are liable to be dismissed either giving any final notice adjudicating the appeals on merits. Thus, the Id. Counsel prayed for remitting the matter back to the file of the Id. CIT(A) to decide the appeals on merits.

3. On the other hand, the Id. DR dutifully supported the orders of authorities below.

4. We have heard both the sides through video conferencing, perused the materials available on record and gone through the orders of authorities below. On perusal of the appellate order, we find that it is not the case of the Department that the assessee has not responded to the hearing notice issued by the Id. CIT(A), but, the assessee has legally sought for adjournment. In fact, no authority can decide an appeal upon the grounds of appeal of the assessee without any supporting evidence, etc. In view of the

above, the assessee is directed to furnish all relevant documents with cogent evidence along with suitable explanation before the Id. CIT(A) and the Id. CIT(A) is directed to adjudicate the issues raised in the appeals of the assessee after affording an opportunity of being heard.

5. In the result, all the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced on the 29<sup>th</sup> October, 2020 at Chennai.

Sd/-  
(S JAYARAMAN)  
ACCOUNTANT MEMBER

Sd/-  
(DUVVURU RL REDDY)  
JUDICIAL MEMBER

Chennai, Dated, the 29.10.2020

Vm/-

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.