

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

श्री वी दुर्गा राव, न्यायिक सदस्य एवं श्री एस. जयरामन, लेखा सदस्य के समक्ष

**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER**

**I.T.A. No.1838/Chny/2019
Assessment Year: 2013-2014**

M/s. Aruna Hotels Limited,
No.145, Aruna Centre,
Sterling Road,
Nungambakkam,
Chennai – 600 034.

[PAN: AAACA 3213A]

The Deputy Commissioner of
Income Tax,
Vs. Corporate Ward – 1 (1),
Income Tax Department,
121, Nungambakkam High Road,
Nungambakkam,
Chennai – 600 034.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: Mr. N. Arjunraj, C.A
: Mrs. R. Anita, JCIT

सुनवाई की तारीख/Date of Hearing

: 03.11.2020

घोषणा की तारीख /Date of Pronouncement

: 03.11.2020

आदेश / ORDER

PER V. DURGA RAO, JUDICIAL MEMBER:

This appeal filed by the Assessee is directed against the order of the learned Commissioner of Income Tax (Appeals)-3, Chennai in I.T.A. No.459/2016-17/A-1, dated 29.04.2019 relevant to the assessment year 2013 - 2014.

2. When this appeal was taken up for hearing, the learned Counsel for the Assessee had submitted that the learned Commissioner of Income Tax (Appeals)-3, Chennai had passed an ex-parte order and submitted that the assessee could not appear before the learned Commissioner of Income Tax (Appeals),3, Chennai as the learned Counsel for the Assessee was out of the country. He prayed that one more opportunity be given to the assessee to substantiate his case before the learned Commissioner of Income Tax (Appeals)-3, Chennai.

3. On the other hand, the learned Departmental Representative has not raised any objection.

4. We have heard both the sides through Video-Conferencing, perused the materials available on record and gone through the orders of the authorities below.

5. We find that the learned Commissioner of Income Tax (Appeals)-3, Chennai had passed an ex-parte order vide order dated 29.04.2019. Moreover, on perusal of the appellate order, we find that the learned Commissioner of Income Tax (Appeals)-3, Chennai has not adjudicated the issue in appeal on merits. Thus, we are of the view that in the interest of justice and 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 order of the learned Commissioner of Income Tax (Appeals)-3, Chennai and remit the matter back to the file of the learned Commissioner of Income Tax (Appeals)-3, Chennai to pass an order afresh in accordance with law. We further observe that the learned Counsel for the assessee is directed to appear before the learned Commissioner of Income Tax (Appeals)-3, Chennai when the date is given for hearing without fail. In view of the above, the appeal filed by the Assessee is allowed for statistical purpose.

6. In the result, the appeal of the Assessee in I.T.A.No.1838/Chny/2019 is allowed for statistical purpose.

Order pronounced in the open Court on 3rd November, 2020 in Chennai.

Sd/-

(श्री एस. जयरामन)

(S. JAYARAMAN)

लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-

(वी दुर्गा राव)

(V. DURGA RAO)

न्यायिक सदस्य/JUDICIAL MEMBER

चेन्नई/Chennai, दिनांक/Dated: 3rd November, 2020
IA, Sr. P.S

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