

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' (SMC) BENCH: CHENNAI

श्री वी दुर्गा राव, न्यायिक सदस्य के समक्ष

BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER

आयकर अपील सं./ITA No.3047/Chny/2018
निर्धारण वर्ष /Assessment Year: 2004 - 2005

M/s. Trans (India) Shipping Private
Limited,
No.53, IInd Floor,
Coral Merchant Street,
Near Krishnan Koil,
Chennai – 600 001.

[PAN: AA ACT 1267D]

(अपीलार्थी/Appellant)

The Deputy Commissioner of
Income Tax,
Vs. Company Circle – III(2),
Chennai

(प्रत्यर्थी/Respondent)

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

: Ms. K. Hemalatha, C.A.
: Ms. R. Anitha, J CIT

सुनवाई की तारीख/Date of Hearing

: 16.12.2020

घोषणा की तारीख /Date of Pronouncement

: 16.12.2020

आदेश / O R D E R

PER V. DURGA RAO, JUDICIAL MEMBER:

This appeal filed by the assessee is against the order of the learned Commissioner of Income Tax (Appeals)-11, Chennai in I.T.A No.310/13-14 dated 29.06.2018 relevant to the Assessment Year 2004 - 2005.

2. When this appeal is taken up for hearing through video conferencing, I find that the Assessee has neither appeared before the learned Commissioner of Income Tax (Appeals) nor filed the details that were called for.

3. The learned Counsel for the Assessee has submitted that all the details called for would be filed before the learned Commissioner of Income Tax (Appeals).
4. The learned Departmental Representative has not raised any objection.
5. In view of the above facts and circumstances of the case, the order of the learned Commissioner of Income Tax (Appeals) is set aside and remitted back with a direction to pass an order afresh in accordance with law.
6. In the result, the appeal of the Assessee in I.T.A No.3047 /Chny/2018 is allowed for statistical purpose.

Order pronounced on 16th December, 2020 in Chennai.

Sd/-

(वी दुर्गा राव)

(V. DURGA RAO)

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 16th December, 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