

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

श्री धुव्वुरु आर. एल रेड्डी, न्यायिक सदस्य एवं, श्री एस जयरामनलेखा सदस्य समक्

BEFORE SHRI DUVVURU RL REDDY, JUDICIAL MEMBER AND
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER

आयकर अपील सं./I.T.A. Nos. 1114, 1115 & 1116/Chny/2019

निर्धारण वर्ष/Assessment Years : 2012-13, 2013-14 & 2014-15

Shri. Vishnu Raman,
Plot No. 09, VGP NRI Nagar,
South Part -3,
Akkarai, Chennai – 600 119.

The Income Tax Officer,
Vs. Ward -5,
Puducherry – 605 011.

[PAN: ABQPV 1685B]

आयकर अपील सं./I.T.A. Nos. 1117, 1118 & 1119/Chny/2019

निर्धारण वर्ष/Assessment Years : 2012-13, 2013-14 & 2014-15

Smt. Uma Raman,
Plot No. 09, VGP NRI Nagar,
South Part -3,
Akkarai, Chennai – 600 119.

Vs. The Income Tax Officer,
Ward -5,
Puducherry – 605 011.

[PAN: AAHPU 0715D]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri. M. Narayanan, Rtd. Addl. CIT

प्रत्यर्थी की ओर से/Respondent by

: Shri. G. Johnson, Addl. CIT

सुनवाईकीतारीख/Date of Hearing

: 06.01.2021

घोषणाकीतारीख/Date of Pronouncement

: 07.01.2021

आदेश/ ORDER**PER BENCH:**

The above assesseees' filed these appeals against the orders of the Commissioner of Income Tax (Appeals), Puducherry in ITA Nos. 152, 153, 154, 159, 160 & 161/CIT(A)PDY/2016-17 dated 31.12.2018 for the assessment years 2012-13, 2013-14, 2014-15, respectively.

2. Since these appeals are connected, they are heard together and being disposed. A survey was conducted in the business premises of Shri. Vishnu Raman, the assessee on 14.10.2015. Subsequent to the survey, the assessments of the assessee and his mother, Smt. Uma Raman, were re-opened u/s. 148 for the assessment years 2012-13, 2013-14, & 2014-15 and the re-assessments were completed. Aggrieved against those orders, the respective assesseees filed appeals before the CIT(A). The Ld. CIT(A) dismissed those appeals. Aggrieved against those orders, the above assesseees' have filed the above appeals.

3. The cases were heard through video conferencing. The Ld. AR submitted that both the assesseees' have challenged the assessments submitting before the Ld. CIT(A) that the notices u/s. 143(2) were not served on the respective assesseees'. Therefore, the assessments made by the

Assessing Officer are invalid in law. The Ld. CIT(A) has adjudicated this matter cryptically without elaborately dealing with the written submissions filed by the respective assesseees' which is the core issue. Therefore, the Ld AR pleaded that these appeals be remitted back to the Ld. CIT(A) for giving adequate opportunity to the respective assesseees' and deal with the matter properly. Per contra, the Ld. DR supported the orders of the lower authorities.

4. We heard the rival submissions and gone through the relevant material. Both the assesseees' have pleaded before the Ld. CIT(A) that the Assessing Officer has not served the notices u/s. 143(2) and hence the re-assessments made in the respective cases are not valid. It is submitted on behalf of the assesseees' that a detailed written submissions were filed before the Ld. CIT(A) in this regard. However, the Ld. CIT(A) has held that the AO had documentary evidences of the notice being served on 22.11.2016 from Superintendent of Post Office, Pondicherry, which the assesseees' are pleading that factually incorrect. Since all these appeals are challenged mainly on the assumption of jurisdiction, we are of the view that this issue needs to be dealt properly by the Ld. CIT(A) and hence we deem it fit to remit all the appeals back to the Ld. CIT(A) for a proper adjudication. The assesseees' shall place relevant materials based on which they rely in support of their contentions before the Ld. CIT(A) and shall duly comply with the requirements of the Ld.

CIT(A) in accordance with law. After examining them, the Ld. CIT(A) shall dispose the impugned appeals by a speaking order.

5. In the result, both of the assessee's appeals for the assessment years 2012-13, 2013-14 & 2014-15 are treated as partly allowed for statistical purposes.

Order pronounced on 07th January, 2021 at Chennai.

Sd/-

(धुव्वुरुआर.एलरेड्डी)

(DUVVURU RL REDDY)

न्यायिकसदस्य/JUDICIAL MEMBER

Sd/-

(एसजयरामन)

(S. JAYARAMAN)

लेखासदस्य/Accountant Member

चेन्नई/Chennai,

दिनांक/Dated: 07th January, 2021

JPV

आदेशकीप्रतिलिपिअग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
4. आयकरआयुक्त/CIT
5. विभागीयप्रतिनिधि/DR

3. आयकरआयुक्त) अपील(/CIT(A)
6. गार्डफाईल/GF