

आयकर अपीलिय अधिकरण, 'डी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'D' BENCH, CHENNAI
श्री वी दुर्गा राव न्यायिक सदस्य एवं श्री जी. मंजुनाथा, लेखा सदस्य के समक्ष
Before Shri V. Durga Rao, Judicial Member &
Shri G. Manjunatha, Accountant Member

आयकर अपील सं./I.T.A. Nos.213, 214, 215, 216, 217, 218 & 219/Chny/2021
निर्धारण वर्ष/Assessment Years: 2012-13 to 2018-19

Shri P. Mani,
No. 274-C, Thuraiyur Road,
Perambalur, Tamil Nadu 621 212.

Vs. The Assistant Commissioner of
Income Tax,
Central Circle 1, Trichy.

[PAN:AIGPM9233P]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri I. Dinesh, Advocate
प्रत्यर्थी की ओर से/Respondent by : Shri P. Sajit Kumar, JCIT
सुनवाई की तारीख/ Date of hearing : 18.03.2022
घोषणा की तारीख /Date of Pronouncement : 22.03.2022

आदेश /ORDER

PER BENCH:

These seven appeals filed by the assessee are directed against different orders of the Id. Commissioner of Income Tax (Appeals) 19, Chennai all dated 23.03.2021 relevant to the assessment years 2012-13, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18 and 2018-19.

2. These appeals filed by the assessee are delayed by 25 days in filing the appeal before the Tribunal due to outbreak of COVID-19 pandemic and accordingly, the delay is condoned and admitted the

appeals for adjudication.

3. These appeals are posted for consideration of early hearing and accordingly, by granting early hearing, the appeals were taken up for hearing.

4. At the time of hearing, the Id. Counsel for the assessee has submitted that the Id. CIT(A) passed ex-parte order and in the interest of natural justice, he prayed that one more opportunity may be given to the assessee to substantiate his case before the Id. CIT(A).

5. On the other hand, the Id. DR has not raised any objection.

6. We have heard both the sides, perused the materials available on record and gone through the orders of authorities below. On perusal of the appellate order, we find that the Id. CIT(A) has given several opportunities and the assessee could not appear before the Id. CIT(A) due to circumstances beyond his control being COVID-19 pandemic period. Hence, we are of the opinion that one more opportunity should be given to the assessee. Accordingly, we set aside the ex-parte order of the Id. CIT(A) and remit the matter back to the file of the Id. CIT(A) to decide the issue afresh in accordance with law after affording an

opportunity of being heard to the assessee to substantiate his claim.

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

Order pronounced on 22nd March, 2022 at Chennai.

Sd/-
(G. MANJUNATHA)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Chennai, Dated, 22.03.2022

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.