

आयकर अपीलिय अधिकरण, 'डी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'D' BENCH, CHENNAI

श्री महावीर सिंह, उपाध्यक्ष एवं श्री जी. मंजुनाथ, लेखा सदस्य के समक्ष
BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
SHRI G. MANJUNATHA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.: **1262/CHNY/2018**

निर्धारण वर्ष /Assessment Year: 2009-10

M/s. Devi Karumariamman
Educational Trust,
No.5, Chellammal Complex,
Arcot Road, Janaki Nagar,
Valasaravakkam,
Chennai – 600 087.

The DCIT (Exemptions),
v. Chennai Circle,
Chennai - 34.

PAN: AABTS 7096K

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri I. Dinesh, Advocate

प्रत्यर्थी की ओर से/Respondent by

: Shri G. Johnson, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 19.04.2022

घोषणा की तारीख/Date of Pronouncement

: 25.04.2022

आदेश /O R D E R

PER MAHAVIR SINGH, VP:

This appeal by the assessee is arising out of the order of Commissioner of Income Tax (Appeals)-17, Chennai in ITA No.96/15-16 dated 13.02.2018. The matter travelled up to Hon'ble High Court of Madras and consequent to Hon'ble High Court order, the AO finally passed order u/s.143(3) r.w.s 254 r.w.s. 260 of the Income Tax Act, 1961 (hereinafter the 'Act') for the assessment year 2009-10 vide his order 31.03.2015.

2. At the outset, the Id.counsel for the assessee stated that the assessee is not aggrieved by the order of CIT(A) and he stated that he want to withdraw the appeal, as he got relief from the CIT(A). However, Id.counsel stated that only direction from Tribunal the assessee wants is that the appeal effect to the order of CIT(A) be given by the AO which till date has not been given. Without interfering, we are of the view that the AO is legally bound to give appeal effect within the time limits prescribed under the Act. Hence, we advice the AO to give appeal effect to the order of CIT(A) and accordingly, the appeal of assessee is dismissed as withdrawn.

3. In the result, the appeal filed by the assessee is dismissed as withdrawn.

Order pronounced in the court on 25th April, 2022 at Chennai.

Sd/-

(जी. मंजुनाथ)

(G. MANJUNATHA)

लेखा सदस्य /ACCOUNTANT MEMBER

Sd/-

(महावीर सिंह)

(MAHAVIR SINGH)

उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 25th April, 2022

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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|------------------------|--------------------------|------------------------------|
| 1. अपीलार्थी/Appellant | 2. प्रत्यर्थी/Respondent | 3. आयकर आयुक्त (अपील)/CIT(A) |
| 4. आयकर आयुक्त /CIT | 5. विभागीय प्रतिनिधि/DR | 6. गार्ड फाईल/GF. |