

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

**माननीय श्री महावीर सिंह, उपाध्यक्ष एवं**  
**माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।**  
**BEFORE HON'BLE SHRI MAHAVIR SINGH, VICE PRESIDENT AND**  
**HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM**

आयकर अपील सं./ **ITA No.3410/Chny/2019**  
(निर्धारण वर्ष / **Assessment Year: 2013-14**)

<b>Shri Sanjeev Vakil</b> No.11, Millers Road, Kilpauk, Chennai – 600 010.	<b>बनाम/ Vs.</b>	<b>ACIT</b> Non-Corporate Circle-10(1), Chennai.
<b>स्थायी लेखा सं./जीआइ आर सं./PAN/GIR No. AAFPV-6891-H</b>		
<b>(□ पीलार्थी/Appellant)</b>	<b>:</b>	<b>(प्रत्यर्थी / Respondent)</b>

<b>अपीलार्थी की ओरसे/ Appellant by</b>	<b>:</b>	<b>Ms. S. Vidya - (C.A)-Ld. AR</b>
<b>प्रत्यर्थी की ओरसे/Respondent by</b>	<b>:</b>	<b>Shri P. Sajit Kumar (JCIT) –Ld. Sr. DR</b>
<b>सुनवाई की तारीख/Date of Hearing</b>	<b>:</b>	<b>08-07-2022</b>
<b>घोषणा की तारीख /Date of Pronouncement</b>	<b>:</b>	<b>08-07-2022</b>

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. The aforesaid appeal was heard on 13.06.2022 and put for clarification for the reason that the assessee has filed Form No.36 challenging the assessment framed u/s 143(3) r.w.s. 147 of the Act. However, the issue raised in the grounds of appeal do not emanate from this assessment order. The same was confronted to Ld. AR who stated that the appeal has been preferred against assessment framed u/s 143(3) of the Act. The Ld. AR sought liberty to prefer another appeal against order arising out of assessment framed u/s 143(3).

2. Considering the above facts, the appeal is dismissed with a liberty to the assessee to file fresh appeal against order which has been sought to be challenged.
3. The appeal stands dismissed in terms of our above order.

Order pronounced on 08<sup>th</sup> July, 2022.

**Sd/-**  
**(MAHAVIR SINGH)**  
**उपध्यक्ष / VICE PRESIDENT**

**Sd/-**  
**(MANOJ KUMAR AGGARWAL)**  
**लेखक सदस्य / ACCOUNTANT MEMBER**

चेन्नई / Chennai; दिनांक / Dated : 08-07-2022  
EDN/-

**आदेश की प्रतिलिपि ँ ग्रेषित/Copy of the Order forwarded 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