

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI
श्री वी. दुर्गा राव, न्यायिक सदस्य एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष ।
Before Shri V. Durga Rao, Judicial Member &
Shri Manoj Kumar Aggarwal, Accountant Member

आयकर अपील सं./I.T.A. No.292/Chny/2021
निर्धारण वर्ष/Assessment Year: 2017-18

Shri Muthukumar Murugesan,
31, Anjugam Street, Meenatchi
Amman Nagar, Alwarthirunagar,
Chennai 600 087.

[PAN:AOMPM8457K]

Vs. The Assistant Commissioner of
Income Tax,
Non Corporate Circle 11(1),
Chennai 600 034.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : None
प्रत्यर्थी की ओर से / Respondent by : Shri S. Chandrasekaran, JCIT
सुनवाई की तारीख / Date of hearing : 19.09.2022
घोषणा की तारीख / Date of Pronouncement : 21.09.2022

आदेश / O R D E R

PER V. DURGA RAO, JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the assessment order passed under section 144 of the Income Tax, 1961 ["Act" in short] dated 30.12.2019 for the assessment year 2017-18 by the Assessing Officer without filing the appeal before the Id. Commissioner of Income Tax (Appeals). The grounds of appeal filed by the assessee relates to quantum addition, whereas, the Form 36, under Column No. 6 – section and sub-section under which the original order is passed, the assessee has mentioned section 271(1)(b) or 271B of the Act relates to

penalty. The assessee should have filed separate appeals for quantum addition and levy of penalty before the Id. CIT(A), who is the first appellate authority to adjudicate the matter and thereafter, the assessee should have filed the appeal before ITAT to resolve dispute, if any. In totality, the appeal filed by the assessee before the ITAT is not maintainable and liable to be dismissed. Accordingly, the appeal filed by the assessee is dismissed.

2. In the result, the appeal filed by the assessee is dismissed.

Order pronounced on 21st September, 2022 at Chennai.

Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Chennai, Dated, 21.09.2022

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.