

आयकर अपीलीय अधिकरण 'ए' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' 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.914/Chny/2020
(निर्धारण वर्ष / **Assessment Year: 2016-17**)

Ms. Sandhyalakshmi Dwarakanathan KPSN & Associates, 121, Crown Court, Cathedral Road, Gopalapuram, Chennai – 600 086.	बनाम / Vs.	ACIT Non-Corporate Circle-2(1), Chennai.
स्थायी लेखा सं./जीआइ आर सं./ PAN/GIR No. AANPD-0021-D		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Mrs. S. Gayathri (Advocate)-Ld. AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri ARV Sreenivasan (Addl. CIT) –Ld. DR
सुनवाई की तारीख/ Date of Hearing	:	21-11-2022
घोषणा की तारीख / Date of Pronouncement	:	21-11-2022

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2016-17 arises out of the order of learned Commissioner of Income Tax (Appeals)-2, Chennai [CIT(A)] dated 18-02-2020 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s.143(3) of the Act on 24-12-2018. The Registry has noted delay of 205 days in the appeal which stand condoned since the time available to file the appeal fall within lockdown situation arising out of Covid-19 Pandemic.

2. The Ld. AR, at the outset, submitted that the impugned order is based on erroneous set of facts. The Ld. AR submitted that Shri Setlur Parthasarathy Dwarakanathan (PAN AANPD-0020-C) and his wife Smt. Sandhyalakshmi Dwarakanathan (PAN AANPD-0021-D) was joint owner of a property. The husband was assessed vide order dated 26.12.2018 whereas the wife was assessed vide assessment order dated 24.12.2018. In husband's case, the dispute was with respect to cost of acquisition / improvement whereas the dispute in the case of wife was year of indexation. Since the husband was no more, the assessment was framed in the name of legal heir Smt. Sandhyalakshmi Dwarakanathan. The Ld. AR submitted that husband's appeal is still pending before Ld. CIT(A) whereas wife's appeal has been disposed-off by Ld. CIT(A) vide order dated 18.02.2020 which is under challenge in this appeal. A corrigendum has been issued by Ld. CIT(A) on 16.09.2020 which would show that appellate order pertains to wife Smt. Sandhyalakshmi Dwarakanathan. However, the appeal has been adjudicated considering the facts of husband's case. Accordingly, Ld. AR submitted that the appellate order has been framed on erroneous assumption of facts and therefore, the appeal may be restored back to Ld. CIT(A). The same could not be controverted by Ld. Sr. DR.

3. Accordingly, concurring with aforesaid submissions made by Ld. AR, we set aside the impugned order and direct Ld. CIT(A) to pass fresh order considering correct factual matrix.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 21st November, 2022.

Sd/-
(MAHAVIR SINGH)
उपाध्यक्ष / VICE PRESIDENT

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

चेन्नई / Chennai; दिनांक / Dated : 21-11-2022
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