

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH: CHENNAI

श्री एबी टी. वर्की, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष
BEFORE SHRI ABY T VARKEY, JUDICIAL MEMBER AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER
आयकर अपील सं./ITA No.1003 /Chny/2023
निर्धारण वर्ष /Assessment Years: 2006-07

Rockfort and Polymed Private Limited,
No.39, Hunters Road,
Choolai S.O, Perambur,
Purasawalkam,
Chennai-600 112.
[PAN: AAACR3242C]

Deputy Commissioner of Income Tax,
Large Tax Payers Unit(LTU),
Chennai

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Assessee by

: Shri P.M.Kathir, Advocate

प्रत्यर्थी की ओर से /Revenue by

: Shri Vinod.D.Mudaliar, JCIT

सुनवाई की तारीख/Date of Hearing

: 28.11.2024

घोषणा की तारीख /Date of Pronouncement

: 22.01.2025

आदेश / ORDER

PER AMITABH SHUKLA, A.M :

This appeal is filed against the order bearing DIN & Order No.ITBA/NFAC/S/250/2023-24/1055165383(1) dated 16.08.2023 of the Learned Commissioner of Income Tax [herein after "CIT(A), National Faceless Appeal Center[NFAC], Delhi, for the assessment years 2006-07. Through the aforesaid appeal the assessee has challenged order u/s 250 dated 16.08.2023 passed by NFAC, Delhi. The assessee has raised three grounds of appeal including sub-grounds which are against the

additions made to the returned income of the assessee. All the grounds seminal to the controversy of addition made are adjudicated together.

2.0 At the outset, the Ld. Counsel of the assessee informed that the assessment proceedings for AY-2005-06 are still pending before the Ld.CIT(A). In this regard, the Ld. Counsel drew our attention to the following observations of the Coordinate Bench of this Tribunal made during the last hearing held on 28.10.2024:-

“... At the time of hearing, the Id. AR for the assessee stated that the addition made in assessment year 2006-07 is repeated on identical issue in assessment year 2005-06 for which assessment was made on 21.12.2009 and the appeal against the said assessment order was disposed by the CIT(A) on 06.02.2014. On further appeal, the tribunal vide order dated 30.04.2015 remitted the issue back to the CIT(A) with direction to hear both the appeals for assessment year 2005-06 and 2006-07 together by observing as under:

“... In view of the request made by the Id. Counsel fro the assessee, we are of the opinion that the appeals for the assessment years 2005-06 and 2006-07 have to be heard and decide together. Therefore, we set aside the other passed by the Id. CIT(A) for the assessment year 2005-06 and remit the matter back to the Id.CIT(A) with a direction to hear both the appeals for the assessment years 2005-06 and 2006-07 and decide the matter in accordance with law after allowing sufficient opportunity of hearing to the assessee.

The Id. AR further submitted that both the appeals were fixed together before NFAC and common submissions along with common paper book were filed for both the assessment years 2005—06 and 2006-07. Despite the direction of the Tribunal, the CIT(A) has passed an order for assessment year 2006-07 alone and the order for assessment year 2005-06 is still pending with CIT(A). Therefore, the Id. AR requested the Bench to await the order of CIT(A) for 2005-06. To this the Ld. DR has not objected. Hence, this appeal is adjourned to 28.11.2024. The Ld. DR directed to place the order before the Principal CCIT, NFAC, Delhi for necessary action...”

2.1 The Ld. Counsel for the assessee submitted that the order for AY-2005-06 is still pending. The Ld. DR submitted that the NFAC can tag

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/ conjoin the two appeals for AY-2005-06 and 2006-07 only if a specific direction is issued to the NFAC by this tribunal.

3.0 We have heard rival submissions in the light of material available on records. We have noted that additions have been made in the hands of the assessee for AY-2005-06 and 2006-07 on identical grounds and which, inter-alia, involve common issues of admission of additional evidences under Rule-46A etc. Considering the same, apropos to the note sheet entry extracted above, the Hon'ble Coordinate Bench of this Tribunal had, remitting back the appeal of the assessee for AY- 2005-06, directed that the two appeals should be decided by the same CIT(A) together. We have noted that the impugned directions of the Hon'ble Coordinate Bench of this Tribunal have not been complied with and the appeal of the assessee for AY-2006-07 has been adjudicated by the Ld. CIT(A) separately giving rise to the present controversy. We are in respectful agreement to the decision of the Hon'ble Coordinate Bench of this Tribunal directing adjudication of assessee's appeal for AY-2005-06 and 2006-07 together. The Ld. Counsel for the assessee informed that no decision has been taken so far in assessee's appeal for AY-2005-06. Accordingly, we once again direct the Revenue to bunch the appeals of the assessee for AY-2005-06 and 2006-07 and direct the concerned CIT(A) to take a decision there upon. In consonance with above

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direction, the order passed by lower authorities is set aside and the Ld.CIT(A) is directed to readjudicate the appeal by giving reasonable opportunity of being heard to the assessee and by passing a speaking order. The assessee shall comply with all notices issued by the Ld.CIT(A). The Ld. DR is directed to convey the above directions to the competent authority for total compliance. **Accordingly, all the grounds of appeal raised by the assessee are allowed for statistical purposes..**

4.0. In the result, the appeal of the assessee is allowed for statistical purposes..

Order pronounced on 22nd, January-2025 at Chennai.

Sd/-

(एबी टी. वर्की)

(ABY T VARKEY)

न्यायिक सदस्य / Judicial Member

चेन्नई/Chennai, दिनांक/Dated: 22nd, January-2025.

KB/-

Sd/-

(अमिताभ शुक्ला)

(AMITABH SHUKLA)

लेखा सदस्य /Accountant Member

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT - Chennai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF