

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

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री जगदीश, लेखासदस्य के समक्ष
BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1748/ Chny/2025
निर्धारण वर्ष /Assessment Year: 2020-21

Masilamani Kavitha,
Represented by Agent and father
Masilamani,
Flat No.8/Plot No.1000,
NN golden Apartments,
Anna Nagar, Chennai-600040.
[PAN: BEKPK 2741F]

The Income Tax Officer,
International Taxation Ward-
1(2), Chennai.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से /Respondent by

: Shri K.Meenakshi Sundaram, ITP
: Mrs. R. Anitha, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 28.08.2025

घोषणा की तारीख /Date of Pronouncement

: 29.08.2025

आदेश / ORDER

PER JAGADISH, A.M :

Aforesaid appeal has been filed by the assessee for Assessment Year (AY) 2020-21 against the order passed by the Income Tax Officer, International Taxation Ward-1(2), Chennai, u/s. 147 r.w.s 144C(3) of the Income-tax Act, 1961 (hereinafter referred to as "the Act") dated 21.05.2025.

:- 2 -:

2. The Assessing a Non-Resident and has sold immovable property but has not filed the return of income. The A.O. reopened the assessment and proposed addition of Rs. 6,00,000/- in the draft assessment order dated 20.03.2025 u/s. 144C(1) . The A.O as per the scheme of the Act , called upon the assessee to either accept the proposed addition or to file objections before the Hon'ble Dispute Resolution Panel (DRP) within 30 days of receipt of the draft assessment order. However, the assessee neither conveyed acceptance of the proposed addition in full nor furnished any evidence of having filed objections before the DRP within the stipulated period prescribed u/s. 144C(2) of the Act. Consequently, the A.O. passed the final assessment order u/s. 144C(3) r.w.s 147 of the Act making an addition of Rs.6,00,000/-. Aggrieved, the assessee has filed the present appeal against the said assessment order.

3. We heard both the parties .This appeal has been filled against assessment passed by the A.O. u/s. 147 r.w.s 144C(3) of the Act. The appeal against the above order lies before the Ld. CIT(A). Therefore, the present appeal is dismissed as non-maintainable, with liberty to the assessee to file the appeal before the Ld. CIT(A) in accordance with law.

:- 3 -:

4. In the result, the appeal filed by the assessee is dismissed as non-maintainable.

Order pronounced on 29th day of August, 2025 at Chennai.

Sd/-
(जॉर्ज जॉर्ज के)
(George George K)
उपध्यक्ष / Vice President

Sd/-
(जगदीश)
(Jagadish)
लेखा सदस्य / Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 29th August, 2025.

EDN/-

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

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