

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

श्री मनु कुमार गिरि, न्यायिक सदस्य एवं श्री जगदीश, लेखक सदस्य के समक्ष
BEFORE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER AND
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.2221/Chny/2025

&

S.A No.91/Chny/2025

(Arises in ITA No.2221/Chny/2025)

निर्धारण वर्ष /Assessment Year: 2013-14

Marappagounder Periasamy,
13, Defence Officer's Colony,
2nd Avenue, Guindy,
Chennai – 600 032.
PAN: AAGPP 9234K

The Income Tax Officer,
Vs. Non Corporate Circle-19(1),
Chennai.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: Shri S. Sundar Raman, C.A
: Ms. Gouthami Manivasagam, JCIT

सुनवाई की तारीख/Date of Hearing

: 26.09.2025

घोषणा की तारीख /Date of Pronouncement

: 29.09.2025

आदेश / ORDER

PER JAGADISH, A.M :

Aforesaid stay application along with the appeal filed by the assessee for Assessment Year (AY) 2013-14 arises out of the order of Learned Commissioner of Income Tax (NFAC), Delhi [hereinafter "CIT(A)"] dated 18.03.2025.

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2. When the stay application was taken up for hearing, the Ld. Authorized Representative (AR) of the assessee submitted that the Ld. CIT(A) had dismissed the appeal by merely reproducing his order for A.Y. 2014-15, rendering the order wholly erroneous. It was further pointed out that the order of the Ld. CIT(A) is a verbatim copy-and-paste of the appellate order for A.Y. 2014-15, including even the statement of facts and grounds of appeal, which actually pertain to A.Y. 2014-15 and not the year under consideration, therefore the matter has to go back to Ld. CIT(A) to adjudicate the appeal. On stay application, the Ld. AR has submitted that the assessee has already paid more than 20% of tax demanded.

3. The Ld. Departmental Representative (DR) fairly agreed with the submissions of the Ld. A.R. that the Ld. CIT(A) has not adjudicated the appeal and simply copied and pasted order of A.Y 2014-15.

4. We have heard both parties. On a perusal of the impugned order, we find that the learned CIT(A) has passed the appellate order mindlessly, by copying and pasting the appellate order of A.Y. 2014-15, without considering the statement of facts and grounds of appeal of relevant A.Y 2013-14. In such circumstances, no action can be

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taken based on such order. We, therefore, set aside the order of the Ld. CIT(A) and restore the matter to his file with a direction to pass a fresh order for A.Y. 2013-14, after considering the correct statement of facts and grounds of appeal, and after affording due opportunity of being heard to the assessee. In view of the above, the appeal filed by the assessee is allowed for statistical purposes.

5. Since we have already set aside the main appeal, the stay application filed by the assessee has become infructuous and is dismissed accordingly.

6. In the result, the appeal of the assessee is allowed for statistical purposes and the stay application is dismissed as infructuous.

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

Sd/-
(मनु कुमार गिरि)
(Manu Kumar Giri)
न्यायिक सदस्य / **Judicial Member**

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

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

EDN/-

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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