

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL
'A' (SMC) BENCH : CHENNAI

श्री अब्राहम पी. जॉर्ज, लेखा सदस्य के समक्ष।
[BEFORE SHRI ABRAHAM P. GEORGE, ACCOUNTANT MEMBER]

आयकर अपील सं./I.T.A. No. 3405/Mds/2016
निर्धारण वर्ष /Assessment year : 2002-2003.

Smt. S. Usha,
L/H. late Shri. K.Sathyanarayana,
Prop:- M/s. Fancy Traders,
No.19, Kamaraj Salai,
VVP Nagar, Thattanchavady,
Pondicherry.

Vs. The Income Tax Officer,
Ward I(2)
Pondicherry

[**PAN AASPS 4878C**]
(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Shri. A.S. Sriraman, Advocate
प्रत्यर्थी की ओर से /Respondent by : Shri. R. Clement Ramesh Kumar,
JCIT.

सुनवाई की तारीख/Date of Hearing : 02-03-2017
घोषणा की तारीख /Date of Pronouncement : 29-03-2017

आदेश / ORDER

In this appeal filed by the assessee, it grievance is that Id. Commissioner of Income Tax (Appeals) had dismissed its appeal in limine without considering the merits.

2. I have considered the rival contentions and perused the orders of the authorities below. A perusal of the order of the Id.

Commissioner of Income Tax (Appeals) shows that the appeal of the assessee was disposed of ex-parte for want of appearance by the assessee or its Id. Authorised Representative. No doubt large number of opportunities were given by the Id. Commissioner of Income Tax (Appeals) to the assessee but still assessee did not enter appearance. Id. Assessing Officer had completed the assessment applying 6.03% as gross profit ratio on turnover of the assessee who was a dealer of Indian made foreign liquor against 4.44% admitted by the assessee. Assessee had not produced the books of accounts. However, when assessee moved in appeal, Id. Commissioner of Income Tax (Appeals) did not deal with the merits of the appeal. Sec.250(6) of the Income Tax Act, 1961 (in short "the Act") requires the Id. Commissioner of Income Tax (Appeals) to dispose of the appeal stating points for determination the decision thereon and the reasons for reaching the decision. Considering the circumstances, I am of the opinion that assessee can be given one last chance for representing its case before Id. Commissioner of Income Tax (Appeals). Order of the Id. Commissioner of Income Tax (Appeals) is set aside and the appeal is remitted back to his file for consideration afresh in accordance with law. Needless to say, assessee shall be given only one opportunity for

presenting his case, considering peculiar facts and circumstances.

3. In the result, the appeal of the assessee is allowed for statistical purpose.

Order pronounced on Wednesday, the 29th day of March, 2017, at Chennai

Sd/-

(अब्राहम पी. जॉर्ज)

(ABRAHAM P. GEORGE)

लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai

दिनांक/Dated:29th March, 2017

KV

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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|--------------------------|------------------------------|-------------------------|
| 1. अपीलार्थी/Appellant | 3. आयकर आयुक्त (अपील)/CIT(A) | 5. विभागीय प्रतिनिधि/DR |
| 2. प्रत्यर्थी/Respondent | 4. आयकर आयुक्त/CIT | 6. गार्ड फाईल/GF |