

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
"D" BENCH, CHENNAI**

श्री चंद्र पूजारी, लेखा सदस्य एवं  
श्री चल्ला नागेन्द्र प्रसाद, न्यायिक सदस्य के समक्ष  
BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER &  
SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER  
आयकर अपील सं./ **I.T.A. No.520/Mds/2015**  
(निर्धारण वर्ष / Assessment Year : 2011-2012)

M/s. Sushmitha Southern The Assistant Commissioner of  
Housing, Vs Income Tax,  
No.24, A.K.Swamy Nagar South Non-Corporate Circle-10,  
Street, Chennai-600 034.  
Kilpauk,  
Chennai 600 10.

[PAN:ABAFS 5353F]  
(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri. G. Baskar, Advocate  
प्रत्यर्थी की ओर से / Respondent by : Shri. N. Madhavan, IRS, JCIT.

सुनवाई की तारीख/Date of hearing : 16.04.2015  
घोषणा की तारीख /Date of Pronouncement : 16.04.2015

**आदेश / ORDER**

**PER CHANDRA POOJARI, ACCOUNTANT MEMBER**

This appeal filed by the assessee is directed against the order of  
the Commissioner of Income Tax (Appeals)-12, Chennai, dated  
13.02.2015 for the assessment year 2011-12.

2. The primary grievance of the assessee in this appeal is that the Commissioner of Income Tax (Appeals) dismissed the appeal of the assessee in haste without giving adequate opportunity of hearing to the assessee.
3. After hearing both the parties, we are of the opinion that this appeal was dismissed ex-parte without participation of the assessee in the appellate proceedings. In our opinion, it is appropriate to give one more opportunity to the assessee to present its case before the Commissioner of Income Tax (Appeals).
4. Accordingly, we remit the entire issue back to the file of the Commissioner of Income Tax (Appeals) to give one more opportunity to the assessee and decide thereupon.
5. In the result, the appeal of the assessee is partly allowed for statistical purposes.

Order pronounced in the open court at the time of hearing on Thursday, the 16<sup>th</sup> day of April, 2015 at Chennai

Sd/-

(चल्ला नागेन्द्र प्रसाद )

(CHALLA NAGENDRA PRASAD)

न्यायिक सदस्य/ JUDICIAL MEMBER

चेन्नई/Chennai.

दिनांक/Dated:16.04.2015.

**KV**

आदेश की प्रतिलिपि अग्रेषित/Copy 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.

Sd/-

(चंद्र पूजारी )

(CHANDRA POOJARI)

लेखा सदस्य/ ACCOUNTANT MEMBER

