

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

श्री जॉर्ज माथन, न्यायिक सदस्य एवं
श्री एस जयरामन, लेखा सदस्य के समक्ष

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER AND
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER**

**Stay Petition No.170/Chny/2018
(in ITA No.1178/Chny/2018)**

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आयकर अपील सं./ITA No.1178/Chny/2018

निर्धारण वर्ष /Assessment Year: 2013-14

Shri Chinnasamy Saravanaprabhu,
2/43, Chetty Thottam,
Nachipalayam,
Tirupur-641 606.

Vs. The Income Tax Officer,
Ward-2(3),
Tirupur.

[PAN: CYGPS 1774 K]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

: Mr. S.Sridhar, Adv., Erode

प्रत्यर्थी की ओर से /Respondent by

: Mr. Jayaganesh, JCIT

सुनवाई की तारीख/Date of Hearing

: 27.04.2018

घोषणा की तारीख /Date of

Pronouncement

: 27.04.2018

आदेश / ORDER

PER GEORGE MATHAN, JUDICIAL MEMBER:

This is a Stay Petition filed by the assessee in ITA No.1178/Chny/2018 for the AY 2013-14.

2. Shri Jayaganesh, JCIT, represented on behalf of the Revenue and Shri S.Sridhar, Adv., represented on behalf of the assessee.

3. It was submitted by the Ld.AR that the assessee is an individual who is having agricultural income. The assessee had filed his return of income admitting an income of Rs.2,72,700/- and agricultural income of Rs.2,50,000/-. The assessment came to be completed, wherein, the cash deposit to the bank accounts of the assessee was treated as unexplained and the peak credit in the bank account assessed to tax. It was a submission that though the AO has held that the assessee is having income from rearing of goats, this was not true. It was a submission that the assessee was having 60 acres of agricultural land and his main income is from coconuts. It was a submission that the explanation given by the assessee was also not accepted by the AO or the Ld.CIT(A). It was a submission that he had no objection, if the issues are restored to the file of the AO for re-adjudication. It was a prayer that the assessee may alternatively be granted stay of recovery of the disputed taxes as the assessee has substantially good case on appeal.

4. In reply, the Ld.DR submitted that the issues in this appeal may be restored to the file of the AO for re-adjudication afresh. It was a submission that the assessee has not given proper explanation in regard to the entries in the bank account.

5. We have considered the rival submissions.

6. As it is noticed that the issues in this appeal have not been considered by the AO by passing Speaking Order, we are of the view that the appeal of the assessee is liable to be disposed off by restoring to the file of the AO for re-adjudication and we do so. In these circumstances, the issues in this appeal are restored to the file of the AO for re-adjudication after granting the assessee adequate opportunity of being heard.

7. In the result, the appeal filed by the assessee in ITA No.1178/Chny/2018 stands partly allowed for statistical purposes. As the appeal of the assessee has been disposed off by restoring to the file of the AO for re-adjudication, the Stay Petition filed by the assessee in SP No.170/Chny/2018 stands dismissed as infructuous.

Order pronounced in the Open Court on April 27, 2018 at Chennai.

Sd/-

(एस जयरामन)

(S. JAYARAMAN)

लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-

(जॉर्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: April 27, 2018.

TLN

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