

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL, 'D' BENCH, CHENNAI
श्री ए. मोहन अलंकामणी, लेखा सदस्य एवं श्री धुव्वुरु आर.एल रेड्डी, न्यायिक सदस्य के समक्ष
BEFORE SHRI A.MOHAN ALANKAMONY, ACCOUNTANT MEMBER
AND SHRI DUVVURU RL REDDY, JUDICIAL MEMBER

आयकर अपील सं./I.T.A.No.2080/Chny/2017
(निर्धारण वर्ष / Assessment Year: 2014-15)

Shri Anand Khatang, No.20, Ekambareshwarar Agraharam, Kalapura Chamber, Chennai - 600 003.	Vs	The Income Tax Officer, Non-Corporate Ward 4(1), Chennai – 34.
PAN: AAKPK9692C		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by	:	Shri N. Vijayakumar, Advocate
प्रत्यर्थी की ओर से/Respondent by	:	Smt. S. Vijayaprabha, JCIT
सुनवाई की तारीख/Date of hearing	:	31.07.2018
घोषणा की तारीख /Date of Pronouncement	:	30.08.2018

आदेश / ORDER

Per A. Mohan Alankamony, AM:-

This appeal by the assessee is directed against the order passed by the learned Commissioner of Income Tax(Appeals)-5, Chennai, dated 29.06.2017 in ITA No.159/CIT(A)-5/16-17 for the assessment year 2014-15 passed U/s. 250(6) r.w.s. 143(3) of the Act.

2. The assessee has raised the following grounds in his appeal:-

1. For that the order of the learned Commissioner of Income Tax (Appeals) is contrary to law, facts and circumstances of the case and in any case is opposed to the principles of equity, natural justice and fair play.

2. For that the Learned Commissioner of Income Tax (Appeals) has erred in confirming the Assessing Officer "going beyond the reasons ('CASS Selection) for which the case was selected for scrutiny" under the facts and circumstances of the case.

3. For that the Learned Commissioner of Income Tax (Appeals) has erred, in dismissing the appeal for want of non-prosecution under the facts and circumstances.

4. For that the Learned Commissioner of Income Tax (Appeals) has erred in confirming addition made under u/s. 14A to the tune of Rs. 22,611/ under the facts and circumstances of the case.

5. For that the Learned Commissioner of Income Tax (Appeals) has erred in confirming the invocation of Section 68 under the facts and circumstances of the case.

6. For these grounds and such other grounds that may be urged before or during the hearing of the appeal it is most humbly prayed that the Hon'ble Tribunal may be pleased to

a. Delete the additions made U/s.68 in respect of unexplained cash credit to the tune of Rs.26,50,000/-.

b. Delete the addition made U/s.14A to the tune of Rs.22,611/-.

c. Pass such other orders as this respectful authority may deem fit."

3. The brief facts of the case are that the assessee is an individual engaged in the business of trading in shares, filed his return of income for the assessment year 2014-15 on 06.06.2015 admitting total income of Rs.4,20,810/-. The case was selected for scrutiny under CASS and notice U/s.143(2) of the Act was issued on 29.07.2016. Finally assessment order was passed U/s.143(3) of

the Act on 24.10.2016 wherein the Ld.AO made addition towards cash credit U/s.68, deemed dividend and disallowance of expenses U/s. 14A of the Act.

4. At the outset, the Ld.AR submitted before us that due to unavoidable circumstances he could not appear before the Ld.CIT(A) on the earlier occasion when the case came up for hearing. It was therefore pleaded that the matter may be remitted back to the file of Ld.CIT(A) so as to provide one more opportunity to the assessee of being heard. The Ld.DR on the other hand vehemently opposed to the submission of the Ld.AR and prayed for confirming the orders of the Ld.Revenue Authorities.

5. After hearing both sides, we do not find any merit in the arguments advanced by the Ld.AR. From the order of the Ld.CIT(A) it is evident that he had provided several opportunities to the assessee but the Ld.AR had utterly failed to appear before the Ld.CIT(A) at the time of hearing. However, considering the submission of the Ld.AR in the interest of justice, we hereby remit the matter back to the file of Ld.CIT(A) for de-nova consideration. We also direct the assessee and his Counsel to co-operate before the

Ld.Revenue Authorities promptly in order to expedite their proceedings, failing which they shall be at liberty to pass appropriate order in accordance with merit and law based on the materials on record.

6. In the result appeal of the assessee is allowed for statistical purposes as indicated herein above.

Order pronounced on the 30th August, 2018 at Chennai.

Sd/-

(धुव्वुरु आर.एल रेड्डी)

(Duvvuru RL Reddy)

न्यायिक सदस्य /Judicial Member

Sd/-

(ए. मोहन अलंकामणी)

(A. Mohan Alankamony)

लेखा सदस्य / Accountant Member

चेन्नई/Chennai,

दिनांक/Dated 30th August, 2018

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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