

आयकर अपीलीय अधिकरण, “ए” न्यायपीठ, चेन्नई  
IN THE INCOME-TAX APPELLATE TRIBUNAL ‘A’ BENCH, CHENNAI  
श्री अब्राहम पी. जॉर्ज, लेखा सदस्य एवं श्री धुव्वुरु आर.एल रेड्डी, न्यायिक सदस्य के समक्ष  
Before Shri Abraham P. George, Accountant Member &  
Shri Duvvuru RL Reddy, Judicial Member

आयकर अपील सं./I.T.A.No.1345/Chny/2018  
निर्धारण वर्ष/Assessment Year:2014-15

Shri Naresh Kumar Jain,  
10, Venku Iyer St., Kondithope,  
Chennai 600 001.

The Income Tax Officer,  
Vs. Non Corporate Ward 5(2),  
Chennai.

**[PAN:AAPPN0443B]**

(अपीलार्थी /Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri S. Sunil Kumar Jain, C.A.  
प्रत्यर्थी की ओर से/Respondent by : Shri AR. V. Sreenivasan, JCIT  
सुनवाई की तारीख/ Date of hearing : 22.10.2018  
घोषणा की तारीख /Date of Pronouncement : 30.10.2018

**आदेश /O R D E R**

**PER DUVVURU RL REDDY, JUDICIAL MEMBER:**

This appeal filed by the assessee is directed against the order of the Id. Commissioner of Income Tax (Appeals) 5, Chennai dated 16.02.2018 relevant to the assessment year 2014-15. Besides, challenging various grounds in the grounds of appeal, it was mainly argued to set aside the ex-parte order of the Id. CIT(A) by granting of one more opportunity of being heard to the assessee.

2. Brief facts of the case are that the assessee filed return of income admitting total income at ₹.4,39,420/-. The case was selected for scrutiny and verified the books of accounts as furnished by the assessee against statutory notices. During the course of assessment proceedings, after considering various submissions, the Assessing Officer completed the assessment and determined total income of the assessee at ₹. 17,59,391/- after by disallowing ₹.7,80,020/- towards interest claim, ₹.1,17,118/- towards penalty paid to bank, ₹.1,47,365/- under section 14A r.w. Rule 8D, ₹.2,40,000/- towards poor drawings, ₹.33,158/- towards personal use of car/ travelling expenses and ₹.2,310/- towards difference in UCO Bank balance.

3. The assessee carried the matter in appeal before the Id. CIT(A). Since there was no representation from assessee's side when appeal was fixed for hearing or any adjournment petition filed the assessee, after considering the facts of the case, the Id. CIT(A) confirmed the disallowance and dismissed the appeal of the assessee.

4. On being aggrieved, the assessee is in appeal before the Tribunal. The Id. Counsel for the assessee has mainly argued that due to unavoidable circumstances, the assessee could not put his appearance

before the Id. CIT(A) and thus prayed that the assessee may be given one more opportunity of being heard for furnishing complete details before the Id. CIT(A) for consideration.

5. Per contra, the Id. DR submitted that the assessee was given three opportunities to represent its case before the Id. CIT(A) from October 2015 to August, 2017 and objected for giving any more opportunity.

6. We have heard both the sides, perused the materials available on record and gone through the orders of authorities below. Despite giving three opportunities, none appeared on behalf of the assessee or any adjournment petition filed before the Id. CIT(A). In the absence of any details contrary to the observations of the Assessing Officer, the Id. CIT(A) confirmed the various additions/disallowances and dismissed the appeal filed by the assessee. Before us, the Id. Counsel for the assessee prayed that the assessee may be given one more opportunity of being heard to the assessee for substantiating its claim. In view of the above and to meet the ends of natural justice, we direct the Id. CIT(A) to give one more opportunity of being heard to the assessee for substantiating its claim and decide the issues afresh in accordance with law.

7. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on the 30<sup>th</sup> October, 2018 at Chennai.

Sd/-  
(ABRAHAM P. GEORGE)  
ACCOUNTANT MEMBER

Sd/-  
(DUVVURU RL REDDY)  
JUDICIAL MEMBER

Chennai, Dated, the 30.10.2018

Vm/-

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.