

आयकर अपीलीय अधिकरण, 'ए' SMC न्यायपीठ, चेन्नई

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

श्री जॉर्ज माथन, न्यायिक सदस्य
BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

आयकर अपील सं./I.T.A.No.863/Chny/2018

निर्धारण वर्ष /Assessment year : 2014-15

Smt Ishita Shampa Datta, Vs. The Income Tax officer,
G4,Grahalakshmi apartment, Non Corporate Ward 16(3),
640,T.H.Road, Tondiarpet, Chennai.
Chennai 600 081.

[PAN BKSPS 7295 A]
(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Mr.Gopichand,C.A
प्रत्यर्थी की ओर से /Respondent by : Mr. B.Sagadevan, JCIT, D.R

सुनवाई की तारीख/Date of Hearing : 23-10-2018
घोषणा की तारीख /Date of Pronouncement : 23-10-2018

आदेश / ORDER

This is an appeal filed by the assessee against the order of the Commissioner of Income-tax (Appeals)-4,Chennai in ITA No.205/2016-17/A.Y2014-15/CIT(A)-4 dated 26.10.2017 for the assessment year 2014-15.

2. Mr.Gopichand represented on behalf of the Assessee, and Mr. B.Sagadevan represented on behalf of the Revenue.

3. It was submitted by Id.A.R that in the course of assessment, the Id. Assessing Officer had added all the transactions as appeared in the bank accounts of the assessee. It was a submission that the addition was not called for.

4. In reply, the Id.D.R submitted that the assessee had not produced evidences before the Id. Assessing Officer. Further, the Id.D.R submitted that sufficient opportunity had been given to the assessee, but the assessee had not produced any evidences before the Assessing Officer.

5. I have considered the rival submissions. A perusal of the assessment order shows that the assessee has not produced evidences before the Id. Assessing Officer as called for by the Id. Assessing Officer. I am of the view that the evidences produced before the Tribunal, are in fact fresh evidences. This being so, in the interest of natural justice, I am of the view that the issues in this appeal is liable

to be restored to the file of Id. Assessing Officer for re-adjudication after granting the assessee adequate opportunity to substantiate her case and I do so.

6 In the result, the appeal of the assessee is partly allowed for statistical purposes.

Order pronounced in the open court after conclusion of hearing on 23rd October, 2018, at Chennai.

Sd/-
(जॉर्ज माथन)
(GEORGE MATHAN)
न्यायिक सदस्य/JUDICIAL MEMBER

चेन्नई/Chennai

दिनांक/Dated: 23rd October, 2018.

K S Sundaram

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 |