

आयकर अपीलीय अधिकरण , ' सी ' न्यायपीठ,चेन्नई

**IN THE INCOME TAX APPELLATE TRIBUNAL
"C" BENCH, CHENNAI**

श्री एन. आर. एस .गणेशन, न्यायिक सदस्य एवं श्री एस जयरामन, लेखा सदस्यके
समक्ष

**BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER**

आयकरअपीलसं/.I.T.A. No. 1384/Chny/2018

निर्धारणवर्ष/Assessment Year : 2014-15

Smt. Yasoda Bai,
234, Govindappa Naicken Street,
George Town,
Chennai – 600 001.

Income Tax Officer,
Vs. Non Corporate Ward -12(5),
Chennai.

[PAN: AAPY 4507G]

(अपीलार्थी/ Appellant)

(प्रत्यर्थी/ Respondent)

Assessee by
Revenue by

: Shri. N Vijayakumar, CA
: Shri. Clement Ramesh Kumar, Addl. CIT

सुनवाईकीतारीख/Date of Hearing

: 25.09.2018

घोषणाकीतारीख/Date of Pronouncement

: 31.10.2018

आदेश/ O R D E R

PER S. JAYARAMAN, ACCOUNTANT MEMBER:

The assessee filed this appeal against the order of the Commissioner of Income Tax (Appeals)-13, Chennai in ITA No 155/CIT(A)-13/2014-15 dated 05.01.2018 for assessment year 2014-15

2. The AR submitted that Smt. Yasoda Bai, the assessee, filed a return of income for assessment year 2014-15 claiming nil capital gains arising from the compensation received from Government for the Poonjeri land. While making the assessment, the Assessing Officer brought to tax the income under long term capital gains. Aggrieved, the assessee filed an appeal before the Ld. CIT(A). The Ld. CIT(A) without giving adequate opportunity for the effective representation confirmed the order of the Ld. CIT(A) and hence pleaded that the assessee may be given an opportunity to effectively represent the case. Per contra, the Ld. DR submitted that the assessee has not properly co-operated before the AO and even before the Ld. CIT(A). Although, the Ld. CIT(A) given more than five opportunities, the assessee has not furnished the required details and hence the Ld. CIT(A) decided the case and hence supported the order of the Ld. CIT(A). The Ld. AR submitted that since the Ld. CIT(A) in essence reproduced the order of the Ld. AO. In order to render effective justice, he pleaded that the case may be remitted back to the Ld. CIT(A).

3. We heard the rival submissions. From the facts and circumstances brought above we deem it fit to remit these issues to the Ld. CIT(A) for giving effective opportunity to the assessee and decide the appeal on merits. The assessee shall place all the materials on which she relied in support of her case before the Ld. CIT(A) and render active support to the

appellate authority in accordance with law, so that the appeal could be disposed early.

4. In the result, the assessee's appeal is treated as allowed for statistical purposes.

Order pronounced on Wednesday, the 31st day of October, 2018 at Chennai.

Sd/-

(एन.आर.एस .गणेशन)

(N.R.S. GANESAN)

न्यायिकसदस्य/Judicial Member

Sd/-

(एसजयरामन)

(S. JAYARAMAN)

लेखासदस्य/Accountant Member

चेन्नई/Chennai,

दिनांक/Dated: 31st October , 2018

JPV

आदेशकीप्रतिलिपिअग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
4. आयकरआयुक्त/CIT
5. विभागीयप्रतिनिधि/DR

3. आयकरआयुक्त) अपील(/CIT(A)
6. गार्डफाईल/GF