

आयकर अपीलीय अधिकरण, "डी" न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'D' BENCH : CHENNAI

श्री जॉर्ज माथन, न्यायिक सदस्य के समक्ष
एवं ए. मोहन अलंकामणी, लेखा सदस्य

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER & SHRI
A.MOHAN ALANKAMONY, ACCOUNTANT MEMBER

आयकर अपील सं./I.T.A.No.714/Chny/2018

निर्धारण वर्ष /Assessment year :2014-15

Shri Sambhav Kumar Ajithraj, Vs. Assistant Commissioner of
118,Bazaar Street, Income Tax, Circle-1,
Arcot, **Vellore** 632 503. **Vellore.**

[PAN AAIPS 2072 C]
(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

आयकर अपील सं./I.T.A.No.715/Chny/2018

निर्धारण वर्ष /Assessment year :2014-15

Shri Ajithraj Abinandhan, Vs. Assistant Commissioner of
118,Bazaar Street, Income Tax, Circle-1,
Arcot, **Vellore** 632 503. **Vellore.**

[PAN AABPA 4666 M]
(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Mr.N.Vijaykumr, C.A
प्रत्यर्थी की ओर से /Respondent by : Mr.Balina Suresh Babu,JCIT,D.R

सुनवाई की तारीख/Date of Hearing : 19-12-2018
घोषणा की तारीख /Date of Pronouncement : 24-12-2018

आदेश / O R D E R**PER GEORGE MATHAN, JUDICIAL MEMBER**

ITA No.714/Chny/2018 is an appeal filed by the Assessee, Shri Sambhav Kumar Ajithraj against the order of the Commissioner of Income Tax (Appeals)-13, Chennai, in ITA No.100 /CIT(A)-13/2014-15 dated 22.09.2017 for assessment year 2014-15, and ITA No.715/Chny/2018 is an appeal filed by the Assessee, Shri Ajithraj Abinandhan against the order of the Commissioner of Income Tax (Appeals)-13, Chennai, in ITA No.102/CIT(A)-13/2014-15 dated 22.09.2017 for assessment year 2014-15. As the issues raised in the above two appeals are inter-connected, these two appeals filed by different assesseees are disposed off by this common order.

2. Mr.N.Vijaykumr represented on behalf of the Assessee and Mr.Balina Suresh Babu represented on behalf of the Revenue.

3. It was submitted by Id.A.R that the assessee is in the business of jewellery and money lending. It was a submission that on account of non-representation before the Id. Assessing Officer, the assessments had been completed on 29.12.2016 u/s.144 of the Act. It was a submission that before the Id.CIT(A), the assessee had placed substantial evidences, but in the Remand Report, the Id. Assessing

Officer had made statement that in the course of assessment proceedings, the assessee or his duly authorized representative could not furnish any explanation to the cash credits available in the assessee's bank accounts. It was a submission that even in the Remand Proceedings, no opportunity was given to the assessee to substantiate their cases. It was a submission that in the order of the CIT(Appeals) at page-9 also, the Ld.CIT(A) has recorded that the Id. Assessing Officer had once again given many opportunities of being heard and thereafter submitted a remand report. It was a submission that no opportunity had been given to the assessee. At this point, the Id.D.R was directed to produce the assessment records. More so, the order sheet recordings to verify as to whether opportunity had been granted by the Id. Assessing Officer in the course of remand proceedings. The Id.D.R after verification of the records submitted that there was no recording of any specific opportunity being granted to the assessee in the course of Remand Proceedings. It was submitted by Id.D.R that he had no objection, if the issues were restored to the file of the AO for re-adjudication after granting assessee adequate opportunity of being heard.

4. We have considered the rival submissions. As it is noticed that the assessee has not been granted adequate opportunity in the course of Remand Proceedings, in the interest of natural justice, and

considering the fact that the assessment itself is ex parte assessment, the issues raised in both the appeals are restored to the file of Id. Assessing Officer for re-adjudication after granting adequate opportunity of being heard.

5. In the result, both the appeals of the assesseees in the cases of Shri Sambhav Kumar Ajithraj and Shri Ajithraj Abinandhan are partly allowed for statistical purposes.

Order pronounced in the open court on 24th December, 2018, at Chennai.

Sd/-

(ए. मोहन अलंकामणी)

(A.MOHAN ALANKAMONY)

लेखा सदस्य /ACCOUNTANT MEMBER

Sd/-

(जॉर्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य/JUDICIAL MEMBER

चेन्नई/Chennai

दिनांक/Dated: 24th December, 2018.

K S Sundaram

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