

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

आयकर अपील सं./I.T.A.No.1168/Chny/2019
निर्धारण वर्ष/**Assessment Year:2014-15**

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

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

[PAN: AAAPY4507G]

(अपीलार्थी /Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri N. Vijay Kumar, C.A
प्रत्यर्थी की ओर से/Respondent by : Shri AR.V. Sreenivasan, JCIT
सुनवाई की तारीख/ Date of hearing : 04.07.2019
घोषणा की तारीख /Date of Pronouncement : 19.07.2019

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)-13, Chennai dated 28.02.2019 relevant to the assessment year 2014-15. Besides raising various grounds in the grounds of appeal, the Id. Counsel for the assessee has mainly challenged the ex-parte order without adjudicating the issues on merits.

2. Brief facts of the case are that the assessee filed its return of income for the assessment year 2014-15 on 18.11.2014 admitting total income of ₹.

8,51,560/-. The return was processed under section 143(1) of the Income Tax Act, 1961 ["Act" in short]. Subsequently, the case was selected for scrutiny. Against service of statutory notices, the assessee filed the details called for. After verification of details filed by the assessee and considering the submissions, the Assessing Officer completed the assessment under section 143(3) of the Act and determined the income of the assessee at ₹. 1,37,53,735/- after making addition of ₹.1,29,02,172/- being income from capital gains.

3. The assessee carried the matter in appeal before Id. CIT(A). Despite various opportunities given, it appears that the assessee has neither put appearance nor filed any written submission in presenting her case. Accordingly, the Id. CIT(A) dismissed the appeal of the assessee. On being aggrieved, the assessee is in appeal before the Tribunal.

4. We have heard both the sides, perused the materials available on record and gone through the orders of authorities below. Against the disallowance of exemption claimed under section 2(14)(iii) /10(37) of the Act, the assessee has preferred further appeal before the appellate authority. Despite various opportunities given, it appears that the assessee has neither put appearance nor filed any written submission in presenting her case. We also find that the Id. CIT(A) has simply confirmed the assessment order without giving any findings on merits. Under these circumstances, we direct

the Id. CIT(A) to adjudicate the issue on merits in accordance with law by giving one more opportunity of being heard to the assessee to present her case.

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

Order pronounced on the 19th July, 2019 at Chennai.

Sd/-
(S. JAYARAMAN)
ACCOUNTANT MEMBER

Sd/-
(DUVVURU RL REDDY)
JUDICIAL MEMBER

Chennai, Dated, the 19.07.2019

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.