

आयकर अपीलिय अधिकरण, 'डी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL, 'D' BENCH, CHENNAI
श्री इंदुरी रामा राव, लेखा सदस्य एवं श्री धुव्वुरु आर.एल रेड्डी, न्यायिक सदस्य के समक्ष
BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER AND
SHRI DUVVURU RL REDDY, JUDICIAL MEMBER

आयकर अपील सं./I.T.A.No.2361/Chny/2018
(निर्धारण वर्ष / Assessment Year: 2008-09)

Smt. Mallika Murugan, No.21-S-W Block, B-Sector, ICC 8 th Street. Anna Nagar, West Extension, Chennai – 600 101. PAN: AFGPM1607J (अपीलार्थी/Appellant)	Vs	The Income Tax Officer, Salary Ward V(2), Chennai. (प्रत्यर्थी/Respondent)
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अपीलार्थी की ओर से/ Appellant by : Smt. Meera Suresh, ACA
प्रत्यर्थी की ओर से/Respondent by : Ms. C. Vatchala, JCIT

सुनवाई की तारीख/Date of hearing : 27.06.2019

घोषणा की तारीख /Date of Pronouncement : 08.08.2019

आदेश /O R D E R

PER INTURI RAMA RAO, ACCOUNTANT MEMBER:

This is an appeal filed by the Assessee directed against the order of the Commissioner of Income Tax (Appeals)-7, Chennai, (in short 'CIT(A)') dated 29.06.2018 for the Assessment Year 2008-09.

2. The brief facts of the case are as under:

The appellant is an individual, filed her return of income for the assessment year 2008-09 on 31.07.2008 disclosing total income of

Rs.2,03,880/-. Against the said return of income, the assessment was completed by the Income Tax Officer, Salary Ward V(2), Chennai (hereinafter referred as 'AO') vide order dated 31.12.2010 passed U/s.143(3) of the Income Tax Act, 1961 (in short 'the Act') at a total income of Rs.22,44,880/-. While doing so, the AO made addition on account of unexplained cash deposits of Rs.20,41,000/-.

3. Being aggrieved by the above addition, an appeal was preferred before Ld.CIT(A), who vide impugned order dismissed the appeal for non-prosecution. Being aggrieved, the appellant is in appeal before us in the present appeal.

4. The Ld.AR submitted that the notice of hearing was not served on the appellant and without giving fresh opportunity, the appeal was dismissed. On the other hand, the senior DR placed reliance on the orders of the lower authorities.

5. We heard the rival submissions and perused the material on record. From the perusal of Para No.3.1 of the impugned order, it is clear that the jurisdiction of the case of the Ld.CIT(A) who passed the impugned order is transferred with effect from 13.04.2018 and it is

very clear from the order of Ld.CIT(A), that based on the number of opportunities granted by his predecessor, he presumed that the appellant was not interested to prosecute the appeal and accordingly even without granting another opportunity on change of incumbent, the Ld.CIT(A) had passed the order which offends the principles of natural justice and therefore we remand this matter back to the file of Ld.CIT(A) for fresh adjudication of the issues in appeal in accordance with law after affording due opportunity of being heard to the appellant. Accordingly the appeal filed by the assessee is partly allowed for statistical purposes.

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

Order pronounced in the court on 8th August, 2019 at Chennai.

Sd/-

(धुव्वुरु आर एल रेड्डी)

(Duvvuru R.L Reddy)

न्यायिक सदस्य/Judicial Member

चेन्नई/Chennai,

दिनांक/Dated, the 8th August, 2019.

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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|------------------------|--------------------------|------------------------------|
| 1. अपीलार्थी/Appellant | 2. प्रत्यर्थी/Respondent | 3. आयकर आयुक्त (अपील)/CIT(A) |
| 4. आयकर आयुक्त/CIT | 5. विभागीय प्रतिनिधि/DR | 6. गार्ड फाईल/GF |

Sd/-

(इंटूरी रामा राव)

(Inturi Rama Rao)

लेखा सदस्य /Accountant Member