

आयकर अपीलीय अधिकरण, 'डी' SMC न्यायपीठ, चेन्नई।
**IN THE INCOME TAX APPELLATE TRIBUNAL
'D/SMC' BENCH: CHENNAI**

श्री जॉर्ज माथन, न्यायिक सदस्य एवं
श्री इंदूरी रामा राव, लेखा सदस्य के समक्ष

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER AND
SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.3033/Chny/2018
निर्धारण वर्ष /Assessment Year: 2005-06

Smt.M.Shanthi,
New No.11,Arumugam street,
Perambur,Chennai 600 082.

Vs. The Deputy Commissioner of
Income Tax,
Non-Corporate Circle 10(1),
M.G.road,Nungambakkam,
Chennai 600 034.

[**PAN: ARBPS 3567 Q**]

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by

: Mr.R.S.Balaji,Advocate

प्रत्यर्थी की ओर से /Respondent by

: Mr.M.Srinivasa Rao,C.I.T D.R

सुनवाई की तारीख/Date of Hearing

: 14.10.2019

घोषणा की तारीख /Date of Pronouncement

: 14.10.2019

आदेश / ORDER

PER GEORGE MATHAN, JUDICIAL MEMBER:

This is an appeal filed by the assessee against the Order of the Commissioner of Income Tax (Appeals)-12, Chennai, in ITA No.213///C.I.T(A)-12/2013-14 dated 29.08.2018 for assessment year 2005-06.

2. Mr.R.S.Balaji represented on behalf of the Assessee, and Mr.M.Srinivasa Rao represented on behalf of the Revenue.

3. It was submitted by the Id.AR that in the course of assessment proceedings, the Assessing Officer had questioned the source for the cost of construction of house property of the assessee. It was further submitted that in the course of assessment, the assessee had given all the details to her Auditor, but the details had not been produced before the Assessing Officer as the Auditor had expired in the month of October, 2012. It was submitted that as the assessee was unable to get the details from the office of the expired authorized representative of assessee, Late Mr.Lokaiya, the assessee was unable to furnish all the evidences before the Id.CIT(A). It was submitted that the Assessing Officer had made addition of Rs.13,07,500/- representing the past savings and family savings. It was a further submission that the assessee had managed to collect the old pass books of the assessee, which would prove the claim of assessee. It was submitted that these were of the year 2004 whereas the assessment had been completed in the year 2013. It was a prayer that the assessee had no objection, if the issues raised in this appeal may be restored to the file of the AO for re-adjudication after giving assessee adequate opportunity to substantiate her claim before the Assessing Officer.

4. In reply, the Id.DR vehemently supported the orders of the Assessing Officer and the Id.CIT(A).

5. We have heard the rival contentions and perused the material available on record. It is noticed that as the assessee has not produced the evidences before the Assessing Officer, and has given reasonable and justifiable cause for the same, in the interest of justice, the issues in this appeal are restored to the file of Assessing Officer for re-adjudication. The liberty is granted to the assessee to produce all the relevant documents, evidences and other details as are required to prove her case before the Assessing Officer.

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

Order pronounced in the open Court after conclusion of hearing on the 14th October, 2019 in Chennai.

Sd/-
(इंटूरी रामा राव)

(INTURI RAMA RAO)

लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-
(जॉर्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 14th October, 2019.

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