

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'B' BENCH, CHENNAI
श्री रमित कोचर, लेखा सदस्य एवं श्री धुव्वुरु आर.एल रेड्डी, न्यायिक सदस्य के समक्ष
Before Shri Ramit Kochar, Accountant Member &
Shri Duvvuru RL Reddy, Judicial Member

आयकर अपील सं./I.T.A. No. 1752/Chny/2019
निर्धारण वर्ष/Assessment Year: 2013-14

Shri John Samvel Rajasingh
K-6, Sangath Alacrity Flats,
MGR Nagar, 2nd Main Road,
Velacherry, Chennai 600 042.
[PAN:AHTPR2153D]

The Assistant Commissioner of
Income Tax,
Non Corporate Circle 13(1),
Chennai 600 034.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri K. Saravanan, C.A.
प्रत्यर्थी की ओर से/Respondent by : Shri Srinivasa Rao Vana, JCIT
सुनवाई की तारीख/ Date of hearing : 19.11.2019
घोषणा की तारीख /Date of Pronouncement : 27.11.2019

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) 7, Chennai, dated 19.03.2019 relevant to the assessment year 2013-14. Besides challenging various issues on merits, the Id. Counsel for the assessee has mainly challenged the ex-parte order passed by the Id. CIT(A).

2. Brief facts of the case are that the assessee has filed the return of income for the assessment year 2013-14 on 30.11.2013 declaring total income of ₹.37,33,200/-, which was processed under section 143(1) of the Act ["Act" in

short]. The case of the assessee was selected for scrutiny and against the statutory notices; the assessee furnished the details called for. After examining the details furnished by the assessee as well as considering the submissions, the assessment under section 143(3) of the Act was completed by determining the total income of the assessee at ₹.1,21,33,200/- after making addition towards long term capital gains of ₹.84 lakhs. The assessee carried the matter in appeal before the Id. CIT(A). Since there was no representation from assessee's side, the Id. CIT(A) dismissed the appeal of the assessee.

3. On being aggrieved, the assessee is in appeal before the Tribunal. The Id. Counsel for the assessee has submitted that the Id. CIT(A) has not adjudicated the issue raised in the appeal on merits by considering the submissions made before him and prayed for suitable directions for adjudicating the issue on merits after giving one more opportunity of being heard to the assessee for presenting its case before the Id. CIT(A). On the other hand, the Id. DR did not seriously objected to the submissions of the Id. Counsel.

4. We have heard both the sides, perused the materials available on record and gone through the orders of authorities below. Against the addition on account of long term capital gains under section 54 of the Act, the assessee preferred further appeal before the Id. CIT(A). On perusal of the appellate order, we find that there were no response to the notices fixing for hearing on

01.11.2018 & 04.02.2019. Even though the assessee acknowledged the receipt of notice fixing the hearing on 07.03.2019, the assessee has not represented his case before the Id. CIT(A). Since there were no explanatory notes or other documents to rebut the findings of the Assessing Officer, the Id. CIT(A) dismissed the appeal filed by the assessee. However, it was the contention of the assessee that the Id. CIT(A) has not adjudicated the issue on merits by considering the submissions made by the assessee. Thus, to meet the ends of natural justice, we set aside the exparte order of the Id. CIT(A) and direct him to decide the issue on merits in accordance with law after considering the material evidences and other details as may be submitted by the assessee before the Id. CIT(A) by giving one more opportunity of being heard to the assessee. The assessee is also directed to furnish complete details before the Id. CIT(A) for adjudicating the issue.

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

Order pronounced on the 27th November, 2019 in Chennai.

Sd/-
(RAMIT KOCHAR)
ACCOUNTANT MEMBER

Sd/-
(DUVVURU RL REDDY)
JUDICIAL MEMBER

Chennai, Dated, 27.11.2019
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.