

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई  
IN THE INCOME TAX APPELLATE TRIBUNAL  
' C' BENCH : CHENNAI

श्री महावीर सिंह, उपाध्यक्ष  
एवं श्री एस जयरामन, लेखा सदस्य

BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT &  
SHRI S.JAYARAMAN, ACCOUNTANT MEMBER

आयकर अपील सं./I.T.A.No.2171/Chny/2019

निर्धारण वर्ष /Assessment year : 2015-16

**Mr.Selva Ganapathy,**  
No.24,Dr.Natesan Street, 1<sup>st</sup>  
Lane, Mylapore,  
Chennai 600 004.

**[PAN AVUPS 9029 E ]**

**(अपीलार्थी/Appellant)**

**Vs.** The Income Tax Officer,  
Non Corporate Ward 1(1),  
Chennai 600 034.

**(प्रत्यर्थी/Respondent)**

अपीलार्थी की ओर से/ Appellant by

: Mr.S.Sridhar,Advocate

प्रत्यर्थी की ओर से /Respondent by

: Mr.J.Pavitaran Kumar, JCIT,D.R

सुनवाई की तारीख/Date of Hearing

: 12-02-2020

घोषणा की तारीख /Date of Pronouncement

: 13-02-2020

**आदेश / O R D E R**

**PER S.JAYARAMAN, ACCOUNTANT MEMBER**

The assessee filed this appeal against the order of the  
Commissioner of Income Tax (Appeals)-2, Chennai in ITA  
No.115/2017-18, dated 02.05.2019 for the assessment year  
2015-16.

2. The assessee, Mr.Selva Ganapathy, is engaged in the business of trading in firewood and charcoal. While completing the assessment for the assessment year 2015-16, the Assessing Officer completed the assessment on 21.12.2017 and made an addition of ₹.48,55,000/- towards unexplained investment under Section 69 of the Act. Aggrieved, the assessee filed an appeal before the CIT(A). The Ld CIT(A) dismissed the appeal. Aggrieved against that order, the assessee filed this appeal.

3. It was submitted by Ld. A.R. that the Assessing Officer himself completed the assessment without giving adequate opportunity to the assessee as he has issued a show-cause notice, dated 14.12.2017 and completed the assessment on 21.12.2017. Further, Ld. A.R. submitted that on appeal before the learned CIT(A), the learned CIT(A), has, unfortunately, concluded the appellate order without giving a clear finding. In the facts and circumstances of the case, the Ld. A.R. pleaded before us that the assessee may be given reasonable opportunity, so that the merits of the case can be explained with relevant material before the appropriate authority.

4. Per contra, the Ld. D.R. strongly supported the orders of the lower authorities.

5. We have considered the rival submissions and perused the material available on record. We find that the assessee has not been

given effective opportunity of being heard, on the issues identified by the Assessing Officer. In the facts and circumstances of the case, we deem it fit to remit the issues to the file of A.O. for fresh examination and hence, set aside the orders of both the authorities below. The A.O., after giving effective opportunity of being heard to the assessee, shall pass an appropriate order in accordance with law.

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

Order pronounced in the open court after conclusion of hearing on 13<sup>th</sup> February, 2020, at Chennai.

Sd/-

महावीर सिंह )  
(**MAHAVIR SINGH**)  
उपाध्यक्ष/Vice President

चेन्नई/Chennai

दिनांक/Dated: 13<sup>th</sup> February, 2020.

**K S Sundaram**

Sd/-

(एस जयरामन)  
(**S. JAYARAMAN**)  
लेखा सदस्य/Accountant Member

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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