

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' (SMC) BENCH: CHENNAI

श्री जॉर्ज माथन, न्यायिक सदस्य के समक्ष

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

आयकर अपील सं./ITA No.350/Chny/2019
निर्धारण वर्ष /Assessment Year: 2012-13

Smt. M. Vidya,
W/o Shri P. Murali,
No.51, Subramaniapuram,
Mayiladuthurai – 609 001.

The Income Tax Officer
Ward-2,
Vs. No.1, Sekkankanni Street,
Gandhi Nagar,
Kumbakonam – 612 001.

[PAN: AOHPV 4251M]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

: Mr. N. Arjunraj, C.A.
for Mr. S. Sridhar, Advocate

प्रत्यर्थी की ओर से /Respondent by

: Ms. R. Anitha, JCIT

सुनवाई की तारीख/Date of Hearing

: 17.03.2020

घोषणा की तारीख /Date of Pronouncement

: 17.03.2020

आदेश / ORDER

PER GEORGE MATHAN, JUDICIAL MEMBER:

This is an appeal filed by the assessee against the order of the learned Commissioner of Income Tax (Appeals)-1, Trichy in appeal No.I.T.A. No.242/2015-16/CIT(A)-1/TRY dated 01.11.2018 for the Assessment Year 2012-2013.

2. Mr. N. Arjunraj, Chartered Accountant for Mr. S. Sridhar, Advocate represented on behalf of the Assessee and Ms. R. Anitha, JCIT represented on behalf of the Revenue.

3. It was submitted by the learned Authorized Representative that the assessee is an individual who had sold certain immovable properties and had invested in residential house at Neelangarai. It was a submission that in the course of assessment, the Assessing Officer did not accept the claim of the assessee on multiple grounds. It was a submission that on appeal, the learned Commissioner of Income Tax (Appeals) had not allowed the assessee's claim of deduction u/s.54F of the Income Tax Act, 1961. It was a submission that the learned Commissioner of Income Tax (Appeals) had not granted the assessee adequate opportunity to substantiate her claim. It was a submission that the assessee may be granted another opportunity to substantiate her claim in respect of the deduction u/s.54F of the Income Tax Act, 1961 before the learned Commissioner of Income Tax (Appeals).

4. In reply, the learned Departmental Representative vehemently supported the order of the Assessing Officer and the learned Commissioner of Income Tax (Appeals).

5. I have considered the rival submissions and perused the materials available on record.

6. In Ground No.5 of the assessee's appeal, the assessee had claimed that the assessee had not been granted proper opportunity before passing the impugned order. A perusal of the order of the learned Commissioner of Income Tax (Appeals) shows that the arguments of the learned Authorized Representative in respect of the claim of deduction u/s.54F is not coming out of the said order.

This being so, in the interest of natural justice, the issue in this appeal in respect of the claim of deduction u/s.54F of the Income Tax Act, 1961 is restored to the file of the learned Commissioner of Income Tax (Appeals) for re-adjudication after

granting the assessee adequate opportunity to substantiate her case.

7. In the result, the appeal of the assessee in I.T.A. No.350/Chny/2019 is partly allowed for statistical purpose.

Order pronounced in the open Court on 17th March, 2020 in Chennai.

Sd/-
(जॉर्ज माथन)
(GEORGE MATHAN)
न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,
दिनांक/Dated: 17th March, 2020

IA, Sr. PS

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