

**आयकर अपीलीय अधिकरण, 'सी' SMC न्यायपीठ, चेन्नई**

IN THE INCOME TAX APPELLATE TRIBUNAL

' C ' SMC BENCH : CHENNAI

**श्री जॉर्ज माथन, न्यायिक सदस्य**

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

आयकर अपील सं./I.T.A.No.2706/Chny/2019

निर्धारण वर्ष /Assessment year : 2015-16

**Smt.Kamalkishore Usharani,**  
C-17,No.204/232,Lalwani Bankers,  
Shop -1,TTK Road,Alwarpet,  
Chennai 600 018.

**[PAN AAGPK 0038 C ]**  
**(अपीलार्थी/Appellant)**

**Vs.** Assistant Commissioner of  
Income Tax,  
Non-corporate Circle-2,  
Chennai.

**(प्रत्यर्थी/Respondent)**

अपीलार्थी की ओर से/ Appellant by  
प्रत्यर्थी की ओर से /Respondent by

: Shri Mahaveer Chand Jain, C.A  
: Smt.Vijya Prabha,JCIT,D.R

सुनवाई की तारीख/Date of Hearing

: 15-06-2020

घोषणा की तारीख /Date of Pronouncement

: 15-06-2020

**आदेश / ORDER**

This is an appeal filed by the assessee against the order of the Commissioner of Income-tax (Appeals)-2, Chennai in appeal No.154/CIT(A)-2/2017-18 dated 23.08.2019 for the assessment year 2015-16.

2. Shri Mahaveer Chand Jain represented on behalf of the Assessee and Smt.Vijya Prabha represented on behalf of the Revenue

3. It was submitted by the Ld. A.R. that in the course of assessment, all the details had been produced before the Assessing Officer. It was a submission that however, the Assessing Officer, without considering the evidences produced, made the addition of ₹.27.11 lakhs. It was submitted by Ld. A.R. that before the learned CIT(A), admittedly the assessee was not represented because Shri Mahaveer Chand Jain, Auditor, Authorized Representative of the assessee, was not well and was undergoing substantially longer medical treatment. It was a prayer that the assessee may be granted an opportunity to represent her matters before the learned C.I.T(A).

4. In reply, the Ld. D.R. vehemently opposed the submissions of the AR. It was submitted by the Ld.D.R that the cash book and the details had not been produced before the A.O., nor before the learned CIT(A). It was a further submission that if the cash book is to be considered, then the same must be restored to the file of the Assessing Officer for re-adjudication.

5. I have considered the rival submissions through Video Conferencing and perused the materials available on record. The submissions made by the Id. D.R holds substantial weight, in so far as, though the A.O. talks of asking the assessee to produce the cash book, he further records that the Id. A.R had not produced the cash book. The assessee also submits that the cash book was produced during the course of assessment proceedings. It is also an admitted fact that the

assessee has not been represented before the learned CIT(A). In this circumstance, in the interest of natural justice, I am of the view that the issues in this appeal must be restored to the file of Assessing Officer for re-adjudication and I do so.

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

Order pronounced in the open court after conclusion of hearing on 15<sup>th</sup> June, 2020 at Chennai.

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

चेन्नई/Chennai

दिनांक/Dated: 15<sup>th</sup> June, 2020.

**K S Sundaram**

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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