

आयकर अपीलिय अधिकरण, "डी [एसएमसी]" न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'D [SMC]' BENCH, CHENNAI
श्री जॉर्ज माथन, न्यायिक सदस्य के समक्ष
Before Shri George Mathan, Judicial Member

आयकर अपील सं./I.T.A.No.2247/Chny/2019
निर्धारण वर्ष/Assessment Year:2015-16

Sami Bharath Kumar,
No. 29, Paddy Field Road, Perambur,
Chennai 600 011.
[PAN: ANQPB7309E]

Vs. The Income Tax Officer,
Non Corporate Ward 16(2),
Chennai.

(अपीलार्थी /Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : None
प्रत्यर्थी की ओर से/Respondent by : Ms. R. Anita, JCIT
सुनवाई की तारीख/ Date of hearing : 20.08.2020
घोषणा की तारीख /Date of Pronouncement : 20.08.2020

आदेश /ORDER

PER GEORGE MATHAN, JUDICIAL MEMBER:

This is an appeal filed by the assessee against the order of the Id. Commissioner of Income Tax (Appeals) 4, Chennai in ITA No. 69/2018-19/AY:2015-16/CIT(A)-4 dated 26.06.2019 for the assessment year 2015-16. None represented on behalf of the assessee and Ms. R. Anita, JCIT represented on behalf of the Revenue.

2. It was submitted by the Id. DR that the assessee has been non-cooperative before the assessing authority as also before the Id. CIT(A) and even before the Tribunal. Though an appeal has been filed, there was no representation. It was the submission that the assessee having got no evidence to produce, the appeal of the assessee is liable to be dismissed.

3. I have considered the submissions of the Id. DR. A perusal of the assessment order shows that though show-cause notice has been issued to the assessee, the assessee has not produced any evidence before the Assessing Officer to substantiate his investments. A perusal of the order of the Id. CIT(A) shows that the assessee has been negligent there also. Even before the Tribunal, though the appeal has been posted for hearing on multiple dates, there was no representation. However, considering the principles of natural justices, I am of the view that the assessee must be granted one more opportunity to substantiate his claim before the Assessing Officer. In the circumstances, the issues in this appeal is restored to the file of the Assessing Officer for readjudication after granting the assessee adequate opportunity of being heard.

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

Order pronounced in the open Court on 20th August, 2020 at Chennai.

Sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Chennai, Dated, the 20.08.2020
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.