

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई  
IN THE INCOME-TAX APPELLATE TRIBUNAL 'C' BENCH, CHENNAI  
श्री धुव्वुरु आर.एल रेड्डी, न्यायिक सदस्य एवं श्री जी. मंजुनाथा, लेखा सदस्य के समक्ष  
Before Shri Duvvuru RL Reddy, Judicial Member &  
Shri G. Manjunatha, Accountant Member

आयकर अपील सं./I.T.A. No. 3465/Chny/2019  
निर्धारण वर्ष/Assessment Year: 2013-14

Smt. Manju Devi,  
No. 10/2, Devaraja Mudali Street,  
Park Town, Chennai 600 003.

The Income Tax Officer,  
Vs. Non Corporate Ward 5(3),  
Chennai 600 006.

**[PAN:AHXPM0184F]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : None  
प्रत्यर्थी की ओर से/Respondent by : Shri J. Pavitrان Kumar, JCIT  
सुनवाई की तारीख/ Date of hearing : 19.10.2020  
घोषणा की तारीख /Date of Pronouncement : 04.12.2020

**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) 5, Chennai, dated 10.10.2019 relevant to the assessment year 2013-14. The only effective ground raised in the appeal of the assessee is with regard to the confirmation of disallowance of exemption claimed of ₹.4,97,269/- under section 10(38) of the Income Tax Act, 1961 ["Act" in short].

2. Brief facts of the case are that the assessee has filed the return of income for the assessment year 2013-14 on 22.09.2013 declaring total

income of ₹. 4,14,490/- and the same was processed under section 143(1) of the Act. Thereafter, the case of the assessee was reopened under section 147 of the Act by serving notice under section 148 of the Act. After considering the details filed against statutory notices, the assessment under section 143(3) r.w. section 147 of the Act was completed by assessing total income of the assessee at ₹. 9,61,140/- after making addition of ₹.5,46,650/- under section 68 of the Act by denying the claim of exemption under section 10(38) of the Act. On appeal, since the assessee could not responded/ represented his case, the Id. CIT(A) dismissed the appeal.

3. On being aggrieved, the assessee is in appeal before the Tribunal. When the appeal was taken up for hearing, at the request of the Id. AR on behalf of the assessee, the hearing was adjourned to 19.10.2020. However, on 19.10.2020, none appeared on behalf of the assessee to represent the case when the appeal was taken up for hearing. Hence we proceeded to decide the appeal after hearing the Id. DR.

4. We have heard the Id. DR through video conferencing, perused the materials available on record and gone through the orders of authorities below. On perusal of the appellate order in para 4, the Id. CIT(A) has stated that during the course of appellate proceedings, inspite of repeated opportunities provided, the assessee neither appeared nor filed written

submissions to substantiate its grounds of appeal made. But, no details of notice(s) issued to the assessee were brought on record. In view of the above, we direct the Id. CIT(A) to afford meaningful opportunity of being heard to the assessee and decide the issue in accordance with law. The assessee is also directed to cooperate with the Department in finalizing the appeal without fail.

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

Order pronounced on the 04<sup>th</sup> December, 2020 in Chennai.

Sd/-  
(G. MANJUNATHA)  
ACCOUNTANT MEMBER

Sd/-  
(DUVVURU RL REDDY)  
JUDICIAL MEMBER

Chennai, Dated, 04.12.2020

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.