

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

श्री वी दुर्गा राव, न्यायिक सदस्य एवं श्री जी मंजूनाथा, लेखा सदस्य के समक्ष

**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND
SHRI G. MANJUNATHA, ACCOUNTANT MEMBER**

**I.T.A. No.3094/Chny/2018
Assessment Year: 2010 - 2011**

Shri Kamaleswari,
No.99, Thalakkara Pudur,
Periya Vettupalayam,
Perundurai – 638 052
Tamil Nadu

PAN : BBGPK 4659F

(अपीलार्थी/Appellant)

Vs. The Income Tax Officer,
Ward – 2(2),
Income Tax Office,
Gandhi Road,
Erode – 638 001. T.N.

(प्रत्यर्थी/Respondent)

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

: Mr. S. Sridhar, Advocate
: Mr. G. Chandrababu, Sr. DR

सुनवाई की तारीख/Date of Hearing

: 17.12.2020

घोषणा की तारीख /Date of Pronouncement

: 17.12.2020

आदेश / ORDER

PER V. DURGA RAO, JUDICIAL MEMBER:

This appeal filed by the Assessee is directed against the order of the learned Commissioner of Income Tax (Appeals)-3, Coimbatore dated 08.10.2018 pertaining to assessment year 2010 - 2011.

2. When this appeal is taken up for hearing the learned Counsel for the Assessee submitted that he was unable to be present before the Assessing Officer due to circumstances beyond his control. Therefore, he has not filed all the relevant details.

Even before the learned Commissioner of Income Tax (Appeals), the Assessee could not file any relevant details. Therefore, the learned Commissioner of Income Tax (Appeals) simply dismissed the appeal of the Assessee and submitted that one more opportunity be given to the Assessee to substantiate his case before the Assessing Officer.

3. The learned Departmental Representative has not raised any objection in this regard.

4. In view of the above submissions made by the Assessee, we are of the opinion that one more opportunity should be given to the Assessee to substantiate his case before the Assessing Officer. Accordingly, we set aside the order passed by the learned Commissioner of Income Tax (Appeals) and

remit back the matter to the file of the Assessing Officer to adjudicate the issue afresh in accordance with law.

5. In the result, the appeal filed by the Assessee in I.T.A. No.3094/Chny/2018 is allowed for statistical purpose.

Order pronounced on 17th December, 2020 in Chennai.

Sd/-
(श्री जी मंजूनाथा)
(G. MANJUNATHA)
लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-
(श्री वी दुर्गा राव)
(V. DURGA RAO)
न्यायिक सदस्य/**JUDICIAL MEMBER**

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

IA, Sr. P.S

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