

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई  
IN THE INCOME-TAX APPELLATE TRIBUNAL 'D' 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. 140/Chny/2020  
निर्धारण वर्ष/Assessment Year: 2010-11

Ms. S. Subatra Iyengar,  
No. 46, Officers Colony,  
Ranganathapuram, Puthur,  
Trichy 620 017.

[PAN:AAKPI4738H]

The Income Tax Officer,  
Vs. Ward III(1),  
Trichy.

(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 : 12.08.2021  
घोषणा की तारीख /Date of Pronouncement : 30.08.2021

**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) 1, Trichy, dated 02.07.2019 relevant to the assessment year 2010-11. Besides challenging the confirmation of addition in the grounds of appeal, the assessee has also challenged the ex-parte appellate order.

2. The above appeal is filed with a delay of 126 days, for which, the assessee has filed a petition in support of an affidavit for condonation of the delay, to which; the Id. DR has not raised any serious objection. Consequently, since the assessee was prevented by sufficient cause, the delay of 126 days in filing of the appeal stands condoned and the appeal is admitted for adjudication.

3. Brief facts of the case are that the assessee filed her return of income for the assessment year 2010-11 on 06.09.2011 admitting capital gains of ₹.47,032/-. Subsequently, the assessee has filed a revised return of income on 29.09.2011 admitting capital gains of ₹.1,01,178/-. The assessee had sold three plots admeasuring 18,459 sq.ft. vide documents No. 3627, 3628 dated 13.07.2009 and document No. 2107/2010 dated 31.03.2010 along with the co-owners Smt. S. Devaki Ranganathan and Smt. S. Kousalya and the assessee has admitted her share of long terms capital gains at ₹.1,01,178/-. Since the Assessing Officer believed that the income has escaped assessment, the assessment was reopened under section 147 of the Income Tax Act, 1961 ["Act" in short] and issued notice under section 148 of the Act on 28.03.2013. After considering the sale documents, the Assessing Officer determined the long term capital gains under section 50C of the Act and assessed the total income of the assessee at ₹.24,63,256/-. On appeal, since there was no representation from the assessee, the Id. CIT(A) concluded the appellate order by confirming the addition.

4. On being aggrieved, the assessee is in appeal before the Tribunal. None appeared on behalf of the assessee and we proceed to decide the appeal on merits after hearing the Id. DR.

5. We have heard the Id. DR, perused the materials available on record and gone through the orders of authorities below. In the grounds of appeal, the assessee has agitated that the Id. CIT(A) has erred in not giving enough opportunity to the assessee and in deciding the appeal exparte. On perusal of the

appellate order, it has been stated that the appeal was fixed for hearing on 27.03.2019 and finally on 24.06.2019 and since there was no response from the assessee, the Id. CIT(A) concluded the appellate order by confirming the assessment order. In view of the above and to meet the ends of natural justice, we are of the considered opinion that the assessee should be given one more opportunity of being heard. Accordingly, we set aside the appellate order and remit the matter back to the file of the Id. CIT(A) to decide the issue afresh after affording sufficient opportunities of being heard to the assessee.

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

Order pronounced on the 30<sup>th</sup> August, 2021 in Chennai.

Sd/-

[जी. मंजुनाथा, लेखा सदस्य]  
(G. MANJUNATHA)  
ACCOUNTANT MEMBER

Sd/-

[धुव्वुरु आर.एल रेड्डी, न्यायिक सदस्य]  
(DUVVURU RL REDDY)  
JUDICIAL MEMBER

Chennai, Dated, 30.08.2021

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.