

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. 524/Chny/2020
निर्धारण वर्ष/Assessment Year: 2014-15

Shri M. Venislas,
ARK Venis Nagar, Mylode, Neyyoor,
Kanyakumari 629 802.

The Income Tax Officer,
Vs. Ward 5,
Nagarcoil.

[PAN:AFDPV1881L]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri K. Meenakshisundaram, ITP
प्रत्यर्थी की ओर से/Respondent by : Ms. R. Anita, Addl. CIT
सुनवाई की तारीख/ Date of hearing : 13.09.2021
घोषणा की तारीख /Date of Pronouncement : 30.09.2021

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, Madurai, dated 30.12.2019 relevant to the assessment year 2014-15. The effective grounds raised in the appeal of the assessee are (1) confirmation of addition towards unexplained cash credit made under section 68 of the Income Tax Act, 1961 and (2) confirmation of addition towards unexplained expenditure made under section 69C of the Act.

2. The above appeal of the assessee is filed with a delay of 2 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 2 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 has filed his return of income for the assessment year 2014-15 on 09.04.2015 admitting total income of ₹.1,58,940/-, which was accepted under section 143(1) of the Act. Subsequently, the return was selected for scrutiny and notices under section 143(2)/142(1) of the Act were issued. After considering the submissions of the assessee, the assessment was completed under section 143(3) of the Act by assessing taxable income of the assessee at ₹.1,20,93,470/- after making various additions. On appeal, the Id. CIT(A) concluded exparte appellate order by confirming the additions made in the assessment order.

4. On being aggrieved, the assessee is in appeal before the Tribunal. By filing additional evidences in support of his claim, the Id. Counsel for the assessee has prayed for one more opportunity of being heard to the assessee. On the other hand, the Id. DR supported the orders of authorities below.

5. We have heard both the sides, perused the materials available on record and gone through the orders of authorities below. Since there was no proper representation from assessee's side despite various opportunities afforded, the Id. CIT(A) proceeded to decide the appeal after considering the materials available on record and confirmed the addition made under section 68 of the Act towards unexplained cash credit as well as addition made under section 69C of the Act

towards unexplained expenditure. Before us, by filing additional evidences in support of his claim, the Id. Counsel for the assessee has prayed for one more opportunity of being heard to the assessee. Since the additional evidences filed by the assessee are required to be examined, we are of the opinion that in order to meet the ends of natural justice, one more opportunity may be given to the assessee for furnishing the additional evidences before the Id. CIT(A), as was filed before the Tribunal, for examination. Accordingly, we set aside the appellate order and remit the matter back to the file of the Id. CIT(A) to decide the issues afresh after considering additional evidences as may be filed by the assessee by affording an opportunity 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 30th September, 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, 30.09.2021

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.