

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. Nos. 2340 and 2341/Chny/2019  
निर्धारण वर्ष/Assessment Years: 2014-15 & 2016-17

Shri P.V. Gopalakrishna,  
No. 25 (Old No. 8a), Thiyagarajapuram, Vellore 632 001. Vs. The Assistant Commissioner of  
Income Tax,  
Circle 1, Vellore

**[PAN:AAFPG1993D]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri A. Mahesh, C.A.  
प्रत्यर्थी की ओर से/Respondent by : Ms. R. Anita, Addl. CIT  
सुनवाई की तारीख/ Date of hearing : 20.09.2021  
घोषणा की तारीख /Date of Pronouncement : 30.09.2021

**आदेश /O R D E R**

**PER DUVVURU RL REDDY, JUDICIAL MEMBER:**

Both the appeals filed by the assessee are directed against different orders of the Id. Commissioner of Income Tax (Appeals) 13, Chennai, both dated 25.06.2019 relevant to the assessment years 2014-15 and 2016-17. Besides challenging the grounds on merits, the assessee has mainly disputed the ex-parte order of the Id. CIT(A) in confirming the rectification order passed under section 154 of the Income Tax Act, 1961 ["Act" in short]. Both the appeals were heard together and being disposed of by this common order for the sake of convenience.

2. Brief facts of the case are that the assessee has filed his return of income for the assessment year 2014-15 on 30.07.2014 admitting total income of ₹.1,71,54,810/-. After considering the details furnished against the statutory notices, the assessment under section 143(3) of the Act was completed by accepting the returned income of the assessee at ₹.1,71,54,810/-. After considering the submissions against the notice issued to the assessee under section 154 of the Act, the Assessing Officer passed rectification order under section 154 of the Act by assessing the total income of the assessee at ₹.1,72,29,810/-. Against the rectification order, the assessee preferred an appeal before the Id. CIT(A). Despite affording various opportunities to the assessee, the Id. CIT(A) dismissed the appeal for want of prosecution.

3. On being aggrieved, the assessee is in appeal before the Tribunal. By filing various decisions of various courts, the Id. Counsel for the assessee has submitted that the Id. CIT(A) cannot dismiss the appeal of the assessee for want prosecution and prayed for suitable directions to the Id. CIT(A). On the other hand, the Id. DR supported the orders of authorities below.

4. We have heard both the sides, perused the materials available on record and gone through the orders of authorities below including paper book filed by the assessee. Since there was no representation from

assessee's side despite various opportunities afforded, the Id. CIT(A) dismissed the appeal of the assessee. On perusal of the appellate order, we do not find that the assessee has furnished detailed written submissions against the grounds raised in the appeal before the Id. CIT(A) so that the Id. CIT(A) could adjudicate the issues on merits. However, before us, the Id. Counsel for the assessee prayed for one more opportunity of being heard to the assessee for furnishing his explanation in support of his claim. In view of the above, we are of the opinion that to meet the ends of natural justice, one more opportunity may be given to the assessee to furnish details explanation in support of his claim before the Id. CIT(A). Accordingly, we set aside the appellate order and remit the matter back to the file of the Id. CIT(A) to decide the appeal afresh after considering the submissions as may be filed by the assessee by affording an opportunity of being heard to the assessee.

5. In the result, both the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced on the 30<sup>th</sup> 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.