

**आयकर अपीलीय अधिकरण “बी” न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“B” BENCH, CHENNAI**

**माननीय श्री महावीर सिंह, उपाध्यक्ष एवं**  
**माननीय श्री मनोज कुमार अग्रवाल, लष्कासदस्य कासमक्ष।**  
**BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND**  
**HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

आकरअपील सं./ ITA No.1117/Chny/2017  
(निर्धारण वर्ष / Assessment Year: 2008-09)

<b>M. Chinnadurai Nadar</b> 4, Madurai Street, Perambur Chennai – 600 011	<b>बनाम/ Vs.</b>	<b>DCIT-CC-III(2)</b> Chennai - 600034
स्थायीलेखासं./जी आइ आर सं./PAN/GIR No. <b>AHBPC-2989-G</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थीकीओरसे/ <b>Appellant by</b>	:	None
प्रत्यर्थीकीओरसे/ <b>Respondent by</b>	:	Shri AR.V Sreenivasan, Addl.CIT

सुनवाईकीतारीख/ <b>Date of Hearing</b>	:	11/10/2021
घोषणाकीतारीख / <b>Date of Pronouncement</b>	:	11/10/2021

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. At the time of hearing, none appeared for assessee. The Ld. Sr. DR pleaded fassesseeor dismissal of the appeal by pointing out that none is appearing for assessee since past several occasions.
2. Upon perusal of impugned order, it could be seen that the assessee claimed various expenditure of Rs.39.83 Lacs while computing capital gains on sale of land. These are enumerated in para-2 of impugned order. The same were denied by Ld. AO in the absence of satisfactory evidences. Since the same remained unsubstantiated even

during appellate proceedings, Ld. CIT(A) confirmed the disallowance except allowing expenditure of Rs.1 Lacs. Aggrieved, the assessee is in further appeal before us.

3. After going through impugned order, grounds of appeal as well as the documents placed in the paper-book, we find that the expenditure is in the nature of valuer estimate, earth filling expenses, formation of layout, legal fees, brokerage, payment to illegal occupants etc. which might be essential to enable the assessee to sell the land. Therefore, on the facts and circumstances of the case, we remit the matter of disallowance of expenses back to the file of Ld. CIT(A) to reconsider assessee's submissions and the documentary evidences. Needless to add that sufficient opportunity of hearing shall be granted to the assessee.

4. The appeal stand allowed for statistical purposes.

*Order pronounced on 11<sup>th</sup> October, 2021.*

**Sd/-**

**(Mahavir Singh)**

उपाध्यक्ष / **Vice President**

**Sd/-**

**(Manoj Kumar Aggarwal)**

लेखा सदस्य / **Accountant Member**

चेन्नई Chennai; दिनांक Dated : 11/10/2021  
TLN

**आदेश की प्रतिलिपि □ प्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त(अपील) / The CIT(A)
4. आयकरआयुक्त/ CIT– concerned
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, चेन्नई / DR, ITAT, Chennai
6. गार्डफाईल / Guard File

**आदेशानुसार/ BY ORDER**

**उप/सहायक पंजीकार (Dy./Asstt.Registrar)**  
**आयकर अपीलीय अधिकरण, चेन्नई / ITAT, Chennai**