

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

श्री वी दुर्गा राव, न्यायिक सदस्य एवं श्री मनोज कुमार अग्रवाल, लक्षा सदस्य का समक्ष
BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER

आयकर अपील सं./ITA Nos.662, 663 & 664/Chny/2020
निर्धारण वर्ष /Assessment Years: 2007-08, 2009-10 & 2010-11

Shri V.S. Raja,
No.40, THSS Road,
Kumbakonam – 612 001.
[PAN: AAFPR 5570F]
(अपीलार्थी/Appellant)

The Income Tax Officer,
Ward-I(1),
Vs. Kumbakonam.

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर स/ Appellant by : Mr. S. Sridhar, Advocate
प्रत्यर्थी की ओर स /Respondent by : Mr. AR V Sreenivasan, Addl. CIT
सुनवाई की तारीख/Date of Hearing : 29.11.2021
घोषणा की तारीख /Date of Pronouncement : 29.11.2021

आदेश / ORDER

Per V. Durga Rao, Judicial Member:

These three appeals filed by the assessee are directed against the orders of the learned Commissioner of Income Tax (Appeals)-1, Trichy dated 10.06.2020, 05.05.2020 relevant to the Assessment Years 2007-08, 2009-10 & 2010-11, respectively.

2. When these appeals were taken up for hearing, the learned Counsel for the assessee has submitted that the assessee has not received notices for date of hearing from the Ld. CIT(A). The Id. counsel for the assessee has further submitted that one more opportunity may be given to the assessee to substantiate his cases before the Ld. CIT(A).

3. On the other hand, the learned Departmental Representative has supported the orders passed by the authorities below.

4. We have heard both the sides, perused the materials available on record and gone through the orders of the authorities below.

5. We find that the Ld. CIT(A) has simply following the order of the Tribunal for the Assessment Year 2008-09, he confirmed the addition made by the A.O. Therefore, by considering the facts and circumstances of the case and also request made by the assessee and also by following the principles of natural justice, we are of the opinion that one more opportunity should be given to the assessee to substantiate his cases before the Ld. CIT(A). Accordingly, the orders passed by the A.O are set aside and remit the matters back to the file of the Ld. CIT(A) to adjudicate these appeals afresh in accordance with law, after giving reasonable opportunity to the assessee. We also

direct the assessee to appear before the Ld. CIT(A) on the date of hearing without fail. In view of the above, all the three appeals filed by the assessee are allowed for statistical purposes.

6. In the result, all the three appeals filed by the assessee are allowed for statistical purposes.

Order pronounced on 29th November, 2021 in Chennai.

Sd/-

(श्री मनोज कुमार अग्रवाल)
(MANOJ KUMAR AGGARWAL)
लखा सदस्य/ACCOUNTANT MEMBER

Sd/-

(वी दुर्गा राव)
(V. DURGA RAO)
न्यायिक सदस्य/JUDICIAL MEMBER

चेन्नई/Chennai, दिनांक/Dated: 29th November, 2021.
EDN/-

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