

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई।
**IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH: CHENNAI**

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

आयकर अपील सं./ITA No.678/Chny/2020
निर्धारण वर्ष /Assessment Year: 2014-15

Smt. S. Fareedha Begum,
Proprietrix Oriental Super Market,
No.2889,Srinivasam Pillai Road,
Thanjavur – 613 001.
[PAN: AAAPF 4012H]

**The Dy. Commissioner of
Income Tax (OSD)-1,**
Vs. Trichy.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर स/ Appellant by

: Mr. K. Meenakshisundaram, ITP

प्रत्यर्थी की ओर स /Respondent by

: Mr. G. Johnson, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 07.12.2021

घोषणा की तारीख /Date of Pronouncement

: 07.12.2021

आदशा / O R D E R

PER V. DURGA RAO, JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the order of the learned Commissioner of Income Tax (Appeals)-1, Trichy in I.T.A No.311/2018-19/CIT(A)-1/TRY dated 10.01.2020 relevant to the Assessment Year 2014-15.

2. When this appeal is taken up for hearing, the learned counsel for the assessee has submitted that assessee is NRI and on behalf of the assessee somebody received notice from the Ld. CIT(A) and the same was not handedover to the assessee to appear before Ld. CIT(A). He further submitted that now the assessee came to India and residing in the same address and requested that one more opportunity may be given to the assessee to substantiate his case before the Ld. CIT(A).

3. On the other hand, the learned Departmental Representative has strongly supported the orders of 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. By considering the submissions of the assessee, in the interest of justice 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 case before the Ld. CIT(A). Accordingly, the order passed by the Ld. CIT(A) is set aside and remit the matter back to the file of the Ld. CIT(A) to adjudicate this appeal *denovo* 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, the appeal filed by the assessee is allowed for statistical purposes.

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

Order pronounced on 07th December, 2021 in Chennai.

Sd/-

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

Sd/-

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

चेन्नई/Chennai, दिनांक/Dated: 07th December, 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