

आयकर अपीलीय अधिकरण 'सी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH, CHENNAI

माननीय श्री महावीर सिंह, उपाध्यक्ष एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।

BEFORE HON'BLE SHRI MAHAVIR SINGH, VP AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./ **ITA No. 417/Chny/2020**
(निर्धारण वर्ष / **Assessment Year: 2014-15**)

Shri. Kailash Chowdhry No.11, 7 th Trust Cross Street, Mandavelipakkam, Chennai – 600 028.	बनाम/ Vs.	Income Tax Officer Non-Corporate Ward -1(4), Chennai.
स्थायी लेखा सं./जीआइ आर सं./PAN/GIR No. AJPPK -9124 -R		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri. D. Anand (Advocate)-Ld. AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri G. Johnson (Addl. CIT)-Ld. DR
सुनवाई की तारीख/ Date of Hearing	:	22-12-2021
घोषणा की तारीख / Date of Pronouncement	:	07-01-2022

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2014-15 arises out of the order of learned Commissioner of Income Tax (Appeals)-2, Chennai [CIT(A)] dated 16-12-2019 in the matter of assessment framed by Ld. Assessing Officer [AO] u/s.144 of the Act on 30-06-2016. One of the grounds raised by the assessee is that Ld. CIT(A) did not provide adequate opportunity of hearing to the assessee.

2. The Ld. AR, at the outset, pleaded for another opportunity of hearing by submitting that the assessment was framed on best judgment basis u/s 144 and effective representation could not be made even during appellate proceedings. The Ld. DR, on the other hand, submitted that the assessee remained negligent in attending proceedings before lower authorities. Having heard rival submissions and after considering the orders of lower authorities, our adjudication would be as given in succeeding paragraphs.

3. The material facts are that during assessment proceedings, it transpired that the assessee had deposited cash in various bank accounts. Accordingly, the assessee was directed to establish the source of these deposits. However, in the absence of any reply forthcoming from the assessee, these deposits were added to the income and the expenditure claimed by the assessee was disallowed. During appellate proceedings, the assessee filed written submissions which were subjected to remand proceedings. The findings rendered by Ld. AO in the remand report remained un-responded to by the assessee which resulted into confirmation of assessment order. Aggrieved, the assessee is in further appeal before us.

4. Though we concur with the submissions of Ld. DR that the assessee has remained negligent in attending assessment as well as appellate proceedings, however, keeping in view the principle of natural justice, we deem it fit to provide another opportunity of hearing to the assessee to substantiate its case. Accordingly, the impugned order is set aside and the appeal stand restored back to the file of Ld. CIT(A) for fresh adjudication by way of speaking order with a direction to the

assessee to substantiate his stand failing which Ld. CIT(A) shall be at liberty to proceed with the appeal on the basis of material on record.

5. The appeal stands allowed for statistical purposes.

Order pronounced on 07th January, 2022.

Sd/-
(Mahavir Singh)
उपाध्यक्ष / **Vice President**

Sd/-
(Manoj Kumar Aggarwal)
लेखा सदस्य / **Accountant Member**

चेन्नई Chennai; दिनांक Dated : 07/01/2022

JPV

आदेशकीप्रतिलिपिअप्रेषित/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)
आयकरअपीलीयअधिकरण, चेन्नई / ITAT, Chennai