

आयकर अपीलिय अधिकरण, 'बी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'B' BENCH, CHENNAI
श्री वी दुर्गा राव न्यायिक सदस्य एवं श्री जी. मंजुनाथा, लेखा सदस्य के समक्ष
Before Shri V. Durga Rao, Judicial Member &
Shri G. Manjunatha, Accountant Member

आयकर अपील सं./I.T.A. No.2533/Chny/2018
निर्धारण वर्ष/Assessment Year: 2013-14

Shri J. Ebenezer,
21/155, Vanniar Street,
Trustpuram,
Choolaimedu,
Chennai 600 094.
[PAN:AAPPE6779B]

The Income Tax Officer,
Vs. Non Corporate Ward 13(3),
121, Nungambakkam High Road,
Chennai 34.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri S. Sridhar, Advocate
प्रत्यर्थी की ओर से/Respondent by : Dr. I.P. Roopa, JCIT

सुनवाई की तारीख/ Date of hearing : 05.01.2022
घोषणा की तारीख /Date of Pronouncement : 10.01.2022

आदेश /O R D E R

PER V. DURGA RAO, JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the order of the Id. Commissioner of Income Tax (Appeals) 14, Chennai dated 26.06.2018 relevant to the assessment year 2013-14.

2. When the appeal was taken up for hearing, the Id. Counsel for the assessee has submitted that assessment under section 143(3) of the Income Tax Act, 1961 ["Act" in short] was completed on 31.03.2016

by making various additions. The assessee preferred an appeal before the Id. CIT(A) against the assessment order. It was further submission that without giving proper opportunity of being heard to the assessee, the Id. CIT(A) has dismissed the appeal of the assessee and thus, the Id. Counsel prayed that one more opportunity may be given to the assessee to substantiate his claim before the Id. CIT(A).

3. On the other hand, the Id. DR has not raised any objection.

4. We have heard both the sides, perused the materials available on record and gone through the orders of authorities below. On perusal of the appellate order, we find that the Id. CIT(A) has simply dismissed the appeal filed by the assessee by observing that the assessee has not discharged his primary onus by furnishing supporting documents in support of his claim. To meet the ends of natural justice, we are of the opinion that one more opportunity should be afforded to the assessee to substantiate 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 issue afresh in accordance with law after affording meaningful opportunity of being heard to the assessee to substantiate his claim.

5. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on 10th January, 2022 at Chennai.

Sd/-
(G. MANJUNATHA)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Chennai, Dated, 10.01.2022

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.