

आयकर अपीलीय 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.549/Chny/2020  
निर्धारण वर्ष/Assessment Year: 2013-14

S/Shri V. Krishnamoorthi & V. Shanmugapandian, L/R (Late) Subbiah Vs. The Income Tax Officer,  
Thevar Vellapandian, No. 8, Non Corporate Ward 3(5),  
Lal Bahadur Shastri Street, Madurai.  
Anna Nagar, Madurai 625 020.  
**[PAN:ABFPP5617G]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri G. Baskar, Advocate  
प्रत्यर्थी की ओर से/Respondent by : Shri G. Johnson, Addl. CIT  
सुनवाई की तारीख/ Date of hearing : 11.01.2022  
घोषणा की तारीख /Date of Pronouncement : 24.01.2022

**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) 1, Madurai dated 31.01.2020 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 disallowing the claim of deduction under section 54F of the Act as well as

disallowance of agricultural income. The assessee preferred an appeal before the Id. CIT(A). It was the submission that without providing copy of the report of the Inspector, the assessment was hurriedly completed and without giving proper opportunity, the Id. CIT(A) has dismissed the appeal of the assessee, *exparte*. Thus, the Id. Counsel for the assessee 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. We find at para 5 of the appellate order that the Assessing Officer deputed his Inspector attached with his ward to inspect the property and the Inspector has reported that the assessee owned more than one house at the said address. However, copy of the report of the inspector was not provided to the assessee for rebuttal. Upon the details gathered by the Assessing Officer as well as non-furnishing of the documentary evidence that the assessee had only one house at the time of sale of the property, the claim of exemption under section 54F of the Act was denied appears to be incorrect. In order to meet the ends of natural justice, we are of the opinion that one more opportunity should be afforded to the assessee to furnish his rebuttal against the report of the Inspector as well as substantiate his claim of deduction under section 54F of the Act

before the Id. CIT(A).

5. The assessee also agitated against confirmation of addition of ₹.5,15,670/-. The assessee has claimed agricultural income of ₹.5,15,670/- in the return of income. For want of details of agricultural operation, ownership/lease of land, etc. the Assessing Officer disallowed the claim of the assessee, which was confirmed by the Id. CIT(A).

6. Accordingly, we set aside the exparte appellate order and remit the matter back to the file of the Id. CIT(A) to decide both the issues afresh in accordance with law after affording an opportunity of being heard to the assessee.

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

Order pronounced on 24<sup>th</sup> January, 2022 at Chennai.

Sd/-  
(G. MANJUNATHA)  
ACCOUNTANT MEMBER

Sd/-  
(V. DURGA RAO)  
JUDICIAL MEMBER

Chennai, Dated, 24.01.2022

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.