

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

श्री महावीर सिंह, उपाध्यक्ष एवं श्री गिरीश अग्रवाल, लेखा सदस्य के समक्ष
BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.: 2531/CHNY/2019

निर्धारण वर्ष /Assessment Year: 2012-13

Shri M.K. Faizal,
C/o. Shri T.N. Seetharaman,
Advocate,
#384, (Old No.196), Lloyds Road,
Chennai – 600 086.

The ITO,
v. Non-Corporate Ward – 7(4),
Chennai.

PAN: AAFPF 1238G

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri T.N. Seetharaman, Advocate

प्रत्यर्थी की ओर से/Respondent by

: Shri G. Johnson, Addl.CIT

सुनवाई की तारीख/Date of Hearing

: 03.03.2022

घोषणा की तारीख/Date of Pronouncement

: 04.03.2022

आदेश /O R D E R

PER GIRISH AGRAWAL, AM:

This appeal by the assessee is arising out of the order of learned Commissioner of Income Tax (Appeals)-7, Chennai in ITA No.65/CIT(A)-7/2017-18, dated 28.06.2019. The assessment was framed by the ITO, Non-Corporate Ward-7(4), Chennai, for the assessment year 2012-13 u/s.143(3) r.w.s.147 of the Income Tax Act, 1961 (hereinafter 'the Act'), vide order dated 14.12.2017.

2. At the outset is it noticed by the Bench that the CIT(A)'s order is totally non-speaking on the issue of reopening as well as the issue on merits. The relevant decision of the CIT(A) reads as under:-

1. Issue of Re-opening u/s 147:-

The assessment was re-opened on the basis of Revenue Audit objection, whereby A.O. is duty bound to reopen the case, if warranted. Hence, there is no infirmity in A.O.'s action of re-opening u/s 147. This ground stands dismissed.

2. Issue of merits:-

The A.R.'s have submitted written submissions which have already been reproduced supra. However, no explanation has been forthcoming nor has the A.O.'s order been rebutted. In the result, the A.O.'s order requires no interfere and this ground is dismissed.”

3. When this was pointed out to Id.counsel for the assessee as well as Id. Senior DR, both conceded that the matter has to go back because the CIT(A) has not discussed the facts. At this point, Id.counsel for the assessee requested that material has to be placed and some additional evidences has to be filed for adjudication of the issues and hence, matter can be remanded back to the file of the AO instead of CIT(A). To this preposition, Id.Senior DR agreed. Hence, we set aside the orders of the lower authorities and remand the matter back to the file of the AO, as agreed by both the sides.

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

Order pronounced in the court on 4th March, 2022 at Chennai.

Sd/-

(महावीर सिंह)

(MAHAVIR SINGH)

उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 4th March, 2022

Sd/-

(गिरीश अग्रवाल)

(GIRISH AGRAWAL)

लेखा सदस्य /ACCOUNTANT MEMBER

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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|------------------------|--------------------------|------------------------------|
| 1. अपीलार्थी/Appellant | 2. प्रत्यर्थी/Respondent | 3. आयकर आयुक्त (अपील)/CIT(A) |
| 4. आयकर आयुक्त /CIT | 5. विभागीय प्रतिनिधि/DR | 6. गार्ड फाईल/GF. |