

आयकर अपीलीय अधिकरण 'बी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
"B" BENCH, CHENNAI

माननीय श्री महावीर सिंह, उपाध्यक्ष एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON'BLE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./ **ITA No.919/Chny/2020**
(निर्धारण वर्ष / **Assessment Year: 2015-16**)

The Kanyakumari District Central Co-operative Bank Ltd. 15/8-21, Alexander Press Road, Nagercoil, Kanyakumari – 620 001.	बनाम/ Vs.	ACIT, Circle-1, Nagercoil.
स्थायी लेखा सं./जीआइ आर सं./ PAN/GIR No.AACFT-6796-L		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri S. Sridhar (Advocate)-Ld. A.R
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri R.N. Siddappaji (CIT) –Ld. DR

सुनवाई की तारीख/ Date of Hearing	:	21-03-2022
घोषणा की तारीख / Date of Pronouncement	:	21-03-2022

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. In this appeal for Assessment Year (AY) 2015-16, the assessee challenges the validity of revisional order dated 12.09.2020 passed u/s 263 by Principal Commissioner of Income Tax, Madurai-1, Madurai [Pr.CIT].
2. During hearing before us, it transpires that the assessee did not attend the revisional proceedings despite the fact that a show-cause

notice was issued to the assessee on 06.03.2020. The assessee sought adjournment on that date. The assessee was provided with another opportunity to represent his case on 23.03.2020 wherein the assessee expressed inability to comply considering the situation arising out of corona virus infection in the country. Under these circumstances, the assessment order framed by Ld. AO u/s 143(3) on 12.10.2017 was held to be erroneous and prejudicial to the interest of the revenue in view of the fact that deduction claimed u/s 36(1)(viiia) was wrongly allowed. Accordingly, Ld. AO was directed to redo the assessment after due verification. Aggrieved as aforesaid, the assessee is in further appeal before us.

3. Drawing attention to the adverse situation arising out of Covid-19 situation, Ld. AR pleaded for another opportunity. The Ld. CIT-DR, on the other hand, cited the decision of Hon'ble High Court of Madras in **M/s Laxmi Vilas Bank V/s JCIT (TCA No.1370 of 2008 dated 11.10.2018)** for the submission that the statutory provision do not envisages issuance of show-cause notice to the assessee in case of revisionary proceedings u/s 263.

4. Upon careful consideration of material facts, we find that there is no quarrel as to the proposition that issuance of show-cause notice to the assessee is not required in case of revisionary proceedings u/s 263. The only requirement is that an opportunity of hearing should be granted to the assessee which is the case of the present assessee before us. We find that though the opportunity of hearing was granted to the assessee, however, the same could not be availed by the assessee owing to adverse situation arising out of Covid-19 infection spreading throughout the country. Therefore, keeping in view the principle of natural justice, we

restore the matter of revision u/s 263 back to the file of Ld. Pr. CIT with a direction to the assessee to substantiate his case forthwith. The Ld. Pr. CIT is free to order for revision u/s 263 in accordance with law after considering the reply of the assessee.

5. The appeal stand allowed for statistical purposes.

Order pronounced on 21st March, 2022.

Sd/-
(MAHAVIR SINGH)
उपाध्यक्ष / VICE PRESIDENT

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखसदस्य / ACCOUNTANT MEMBER

चेन्नई / Chennai; दिनांक / Dated : 21-03-2022
EDN/-

आदेश की प्रतिलिपि ँ ग्रेषित/Copy of the Order forwarded 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