

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, लेखक सदस्य के समक्ष।

BEFORE HON'BLE SHRI MAHAVIR SINGH, VICE PRESIDENT AND

HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./ **ITA No. 624/Chny/2020**

(निर्धारण वर्ष / **Assessment Year: 2014-15**)

Shri. Samsudeen Basheer D.No. 1/470, East Street, Periapattinam Ramanathapuram -623501.	बनाम/ Vs.	ITO Ward -1, Ramanathapuram.
स्थायी लेखा सं./ जी आइ आर सं./ PAN/GIR No. ARJPB-5653-L		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओर से/ Appellant by	:	Shri N. Quadir Hoseyn (Advocate) – Ld. AR
प्रत्यर्थी की ओर से/ Respondent by	:	Shri P. Sajit Kumar (JCIT) –Ld. DR

सुनवाई की तारीख/ Date of Hearing	:	23-03-2022
घोषणा की तारीख / Date of Pronouncement	:	23-03-2022

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)-1, Madurai [CIT(A)] dated 05-03-2020 in the matter of

assessment framed by Ld. Assessing Officer [AO] u/s. 144 of the Act on 29-12-2017.

2. The Registry has noted a delay of 27 days in the appeal, the condonation of which has been sought by the assessee on the strength of condonation petition dated 25-02-2022 which is accompanied by the affidavit of the assessee. The delay has been attributed to the fact that due to corona restrictions, the assessee could not hand over the papers to the concerned Advocate. Though Ld. Sr. DR opposed the condonation, however, keeping in view the contents of condonation petition as well as considering the period of delay, we condone the delay and admit the appeal for adjudication on merits.

3. Upon perusal of assessment order, it could be seen that the assessment has been framed on *best judgment* basis u/s 144 since the assessee did not furnish requisite evidences / explanation. Accordingly, the assessee was saddled with additions of Rs.37.28 Lacs as well as another addition of Rs.205 Lacs.

4. Though the assessee preferred further appeal, however, none appeared for assessee during appellate proceedings despite being provided with various opportunities of being heard as noted in the impugned order. Accordingly, the assessment was confirmed against which the assessee is in further appeal before us. The Ld. AR sought another opportunity of hearing before lower authorities. The Ld. Sr. DR, on the other hand, pleaded for dismissal of the appeal

5. After careful consideration of material facts, though we concur with the submissions of the revenue that the assessee has remained negligent in attending the proceedings before lower authorities, however, keeping in view the principle of natural justice and keeping in view the

fact that the assessee is a resident individual, we deem it fit to grant another opportunity of hearing to the assessee. Accordingly, the impugned order is set aside and the appeal is restored back to the file of Ld. CIT(A) for fresh adjudication with a direction to the assessee to substantiate his case forthwith failing which Ld. CIT(A) shall be at liberty to dispose-off the appeal on the basis of material on record by way of speaking order.

6. The appeal stand allowed for statistical purposes.

Order pronounced on 23rd March, 2022.

Sd/-
(MAHAVIR SINGH)
उपाध्यक्ष /VICE PRESIDENT

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखक सदस्य /ACCOUNTANT MEMBER

चेन्नई/ Chennai; दिनांक/ Dated : 23-03-2022

JPV

आदेशकीप्रतिलिपिअप्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त (अपील)/CIT(A)
4. आयकरआयुक्त/CIT
5. विभागीयप्रतिनिधि/DR6. गार्डफाईल/GF