

आयकर अपीलीय अधिकरण 'डी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'D' 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.69/Chny/2021
(निर्धारण वर्ष / **Assessment Year: 2012-13**)

Shri Vijaya Ganapathy, New #7, (Old#3), First Link Street, C.I.T Colony, Mylapore, Chennai – 600 004.	बनाम/ Vs.	ACIT, Non Corporate Circle-1(1), Chennai.
स्थायी लेखा सं./जीआइ आर सं./ PAN/GIR No. AACPG-4099-B		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri A Arjunraj (CA) - Ld. AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri G. Johnson (Addl. CIT) – Ld. DR

सुनवाई की तारीख/ Date of Hearing	:	24-03-2022
घोषणा की तारीख / Date of Pronouncement	:	24-03-2022

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2012-13 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 05-03-2021 in the matter of assessment framed by Ld. Assessing Officer [AO] u/s. 144 r.w.s. 147 of the Act on 16-12-2019.

2. The Ld. AR submitted that assessee's legal submissions have not been considered in proper perspective. The Ld. Sr. DR, on the other hand, submitted that all the issues have properly been dealt with in the impugned order.

3. The material facts are that the assessee the assessee being medical professional was assessed on *best judgment* basis u/s. 144 r.w.s. 147 on 16-12-2019. The reassessment proceedings were initiated upon receipt of information that the assessee received unaccounted income in the form of outpatient consultation done at M/s. Apollo Hospitals. In the absence of any satisfactory response forthcoming from the assessee, the Ld. AO, after referring to Rule 6F read with Section 145(3), completed the assessment after making addition of Rs.9.69 Lacs.

4. During appellate proceedings, the assessee challenged the legality of the reassessment proceedings, inter-alia, on the ground that reassessment proceedings were triggered on borrowed satisfaction. The same were rejected by relying upon the decision of Hon'ble Supreme Court in the case of **Raymond Woollen Mills V/s ITO (236 CTR 34)**. The additions on merits were also confirmed. Aggrieved, the assessee is in further appeal before us.

5. Upon due consideration of material facts, we find that the assessment has been framed on *best judgment* basis since the assessee did not offer any explanation to the allegations of Ld. AO. The impugned order does not address the issue of borrowed satisfaction. Therefore, keeping in view the factual matrix of the case, we set aside the impugned order and restore the appeal back to the file of Ld. CIT(A) for denovo adjudication with a direction to the assessee to substantiate

its case failing which Ld. CIT(A) shall be at liberty to proceed with adjudication on the basis of material on record.

6. The appeal stands allowed for statistical purposes.

Order pronounced on 24th March, 2022.

Sd/-
(MAHAVIR SINGH)
उपअध्यक्ष / VICE PRESIDENT

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

चेन्नई / Chennai; दिनांक / Dated : 24-03-2022
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