

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.2523/Chny/2019**
(निर्धारण वर्ष / **Assessment Year: 2011-12**)

Shri N.A. Shahul Hameed 20, Adam Street, Chennai – 600 001.	बनाम/ Vs.	ITO Non Corporate Ward-12(4), Chennai.
स्थायी लेखा सं./जीआइ आर सं./PAN/GIR No.BKAPS-1945-R		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Mrs. N.V. Lakshmi (Advocate)-Ld. AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri P. Sajit Kumar (JCIT) –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) 2011-12 arises out of the order of learned Commissioner of Income Tax (Appeals)-13, Chennai [CIT(A)] dated 28-05-2019 in the matter of assessment framed by Ld. Assessing Officer [AO] u/s. 144 r/w s. 147 of the Act on 25-12-2018.

2. One of the grounds raised by the assessee is violation of principles of natural justice since the assessee has not attended the assessment proceedings as well as appellate proceedings. The Ld. AR pleaded for another opportunity of hearing which has been opposed by Ld. Sr. DR.

3. The material facts are that the assessee being resident individual was assessed on *best judgment* basis u/s. 144 r.w.s. 147 of the Act on 25.12.2018. The income of the assessee has been determined as Rs.106.60 Lacs since the assessee sold an immoveable property during the year and earned capital gains. During appellate proceedings, the assessee did not file any response despite being provided with various opportunities as noted in Para 4 of the impugned order.. Accordingly, in the absence of any new material forthcoming from the assessee, the assessment was confirmed. Aggrieved, the assessee is in further appeal before us.

4. Having considered factual matrix, though we concur with the stand of revenue that the assessee has remained negligent in attending the proceedings before lower authorities, however, keeping in view the principle of natural justice, 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 denovo adjudication with a direction to the assessee to substantiate its case failing which Id. CIT(A) shall be at liberty to dispose-off the appeal on the basis of material on record.

5. The appeal stands allowed for statistical purposes.

Order pronounced on 24th March, 2022.

Sd/-
(MAHAVIR SINGH)
उपाध्यक्ष / 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