

आयकर अपीलीय अधिकरण “डी” न्यायपीठ चेन्नई में।

IN THE INCOME TAX APPELLATE TRIBUNAL “D” BENCH, CHENNAI

BEFORE SHRI C.M. GARG, JM & SHRI ARUN KHODPIA, AM

आयकर अपील सं./ITA No.305/Chny/2019

(निर्धारण वर्ष / Assessment Year : 2015-2016)

Smt. S. Pushpa, 6/13, Bharathiyar East Street, Mallasamudhram, Tiruchengode Namakkal-638007	Vs	The ITO, Ward-5, Namakkal
PAN No. : CRLPP 6212 R		

(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
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निर्धारिती की ओर से /Assessee by	:	Shri Arjunraj, CA
राजस्व की ओर से /Revenue by	:	Shri G.Johnson, Addl.CIT

सुनवाई की तारीख / Date of Hearing	:	24/02/2022
घोषणा की तारीख/ Date of Pronouncement	:	31/03/2022

आदेश / ORDER

Per C.M.Garg, JM :

This is an appeal filed by the assessee against the order of the CIT(A), Salem, dated 26.11.2018 for the assessment year 2015-2016.

2. At the outset, Id. AR submitted that the CIT(A) has not provided proper opportunity of hearing to the assessee before passing the impugned order, which amounts to violation of the principles of natural justice. Therefore, Id. AR of the assessee submitted that if the assessee is given one more opportunity, then

the assessee will be able to substantiate its claim properly before the CIT(A).

3. On the other hand, Id. DR though relied on the orders of lower authorities, however, agreed to the contention raised by the Id. AR of the assessee to send back the matter to CIT(A).

4. We have heard the rival submissions of both the parties and perused the relevant material placed in the record of the Tribunal. First of all, on perusal of the grounds of appeal, the assessee in Ground No.5 has submitted that no proper opportunity of being heard has been provided to the assessee. On perusal of the impugned order, we find that the CIT(A) dismissed the appeal of the assessee on account of no valid evidences filed by the assessee in support of his claim. Considering the facts and circumstances of the case and in the interest of justice, there will be no loss to the Revenue if one more opportunity be granted to the assessee to represent its case before the CIT(A). Accordingly, with the consent of Id. DR, we restore the appeal of the assessee to the file of CIT(A) to pass a speaking and reasoned order considering the findings of AO and the submissions of the assessee, after providing sufficient opportunity of hearing to the assessee. The assessee is directed to produce all the relevant documents supporting to his claim before

the CIT(A). The assessee is also directed to cooperate with the CIT(A) in early disposal of the case.

5. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced as per Rule 34(4) of the ITAT Rules,1963 on 31/03/ 2022.

Sd/-
(ARUN KHODPIA)

लेखा सदस्य /ACCOUNTANT MEMBER

Chennai; दिनांक Dated 31/03/2022

Prakash Kumar Mishra, Sr.P.S.(on tour)

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant-
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, **Chennai** / DR,
ITAT, Chennai
6. गार्ड फाईल / Guard file.

Sd/-

(C.M.GARG)

न्यायिक सदस्य / JUDICIAL MEMBER