

आयकर अपीलीय अधिकरण 'ए' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' 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.592/Chny/2021
(निर्धारण वर्ष / Assessment Year: 2012-13)

Shri Palaniandi Pillai Padikkasu No.7/2/20, Kundrakudi Road, Pallathur, Karaikudi, Sivaganga District – 630 107.	बनाम/ Vs.	DCIT, Circle-1, Karaikudi.
स्थायी लेखा सं./जीआइ आर सं./PAN/GIR No. ABEPP-2925-L		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri G. Baskar & Shri I. Dinesh (Advocates)-Ld. ARs
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri ARV. Sreenivasan (Addl. CIT) –Ld. DR
सुनवाई की तारीख/ Date of Hearing	:	07 -07-2022
घोषणा की तारीख / Date of Pronouncement	:	07 -07-2022

आदेश / O R D E R

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 [in short [CIT(A)] dated 29-10-2021 in the matter of assessment framed by Ld. Assessing Officer [AO] u/s.143(3) r/w s. 147 of the Act on 27-12-2017. The Ld. AR submitted that objections to reopening were not disposed-off by Ld. AO. The Ld. Sr. DR controverted the same. Having heard rival submissions, our adjudication would be as under.

2. The assessee was saddled with addition of Rs.71.94 Lacs in an assessment framed u/s 143(3) r.w.s. 147 on 27.12.2017. The same represent agricultural income on sale of eucalyptus wood. The Ld. AO held on opinion that the same would be business income. Accordingly the case was reopened which was opposed by the assessee on the ground that it was on mere change of opinion. However, Ld. AO, without dealing with the same, held that the income would be business income. The Ld. CIT(A) confirmed the stand of Ld. AO. Aggrieved, the assessee is in further appeal before us on legal grounds as well as on merits.

3. Upon careful consideration, we find that the legal grounds assailing reopening has not been dealt with by Ld. AO while framing the assessment. The relevant facts of reopening are missing. Therefore, without delving much deeper, we set-aside the impugned order and restore the matter of assessment back to the file of Ld. AO. The Ld. AO is directed to dispose-off the objections of the assessee and thereafter, proceed with adjudication on merits after considering assessee's submission. The assessee is directed to substantiate his case.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 07th July, 2022.

Sd/-

(MAHAVIR SINGH)

उपअध्यक्ष / VICE PRESIDENT

चेन्नई / Chennai; दिनांक / Dated : 07-07-2022

EDN/-

Sd/-

(MANOJ KUMAR AGGARWAL)

लेखक सदस्य / ACCOUNTANT MEMBER

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