

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH, CHENNAI

श्री महावीर सिंह, उपाध्यक्ष एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष
BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER

आयकर अपील सं./ITA Nos.: **3331 & 3332/CHNY/2019**

निर्धारण वर्ष /Assessment Year: 2009-10 & 2010-11

Shri S. Natesan,
No.5, Patel Street,
Surampatti Valasu,
Erode – 638 009.

The DCIT,
vs. Central Circle -1,
Coimbatore.

PAN: ABWPN 5392H

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri S. Sridhar, Advocate

प्रत्यर्थी की ओर से/Respondent by

: Shri Ravindra T. Mishra, JCIT

सुनवाई की तारीख/Date of Hearing

: 18.07.2022

घोषणा की तारीख/Date of Pronouncement

: 18.07.2022

आदेश /O R D E R

PER MAHAVIR SINGH, VICE PRESIDENT:

These two appeals by the assessee are arising out of order of two different orders of the Commissioner of Income Tax (Appeals)-16, Chennai, in ITA Nos.132 & 133/CIT(A)-16/2015-16 both dated 14.11.2019. The assessments were framed by the DCIT, Central Circle -1, Coimbatore for the assessment years 2009-10 & 2010-11

u/s.143(3) / 144 r.w.s 147 of the Income Tax Act, 1961 (hereinafter the 'Act') vide orders of same date 30.03.2015.

2. At the outset, Id.counsel for the assessee stated that for assessment year 2009-10, the only issue under challenge is disallowance confirmed by CIT(A) regarding investments made in the following:-

(i)	LIC Premium	- Rs.1,13,467
(ii)	ICICI Prudential Life Insurance	<u>- Rs.4,98,500</u>
	Total	- Rs.6,11,967

In Assessment year 2010-11, the dispute is regarding addition of Rs.30,69,002/- making addition of opening capital u/s.68 of the Act.

3. The Id.counsel took us through the orders of CIT(A) in both the years and stated that there is no adjudication at all on facts despite remand report taken by CIT(A). The Id.counsel for the assessee read out the orders of CIT(A) and particularly order in assessment year 2009-10 and stated that once the CIT(A) simply affirmed the finding of AO without his independent adjudication, the order cannot survive. When these facts were put across to Id. Senior DR, he strongly relied on the order of CIT(A) and stated that the CIT(A) decided the issue after taking remand report from the AO.

4. After hearing both the sides and going through the facts, we noted that in both the years, the adjudication by CIT(A) is by non-speaking order and it is not clear how the CIT(A) has confirmed the addition. Even the assessee seems has not co-operated with the AO by giving full details like bank statements, etc., as noted by the AO. Further, we are inclined to set-aside the orders of CIT(A) in both the years and remand the matter back to his file for fresh adjudication. Further, we direct the assessee also to produce the entire evidence and bank statements before the CIT(A) and also any supporting evidences which helps in adjudication of these issues. In term of the above, orders of CIT(A) in both the years are set aside and matter remanded back to his file for fresh adjudication.

5. In the result, the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the open court on 18th July, 2022 at Chennai.

Sd/-

(मनोज कुमार अग्रवाल)

(MANOJ KUMAR AGGARWAL)
लेखा सदस्य /ACCOUNTANT MEMBER

Sd/-

(महावीर सिंह)

(MAHAVIR SINGH)
उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 18th July, 2022

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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|------------------------|--------------------------|------------------------------|
| 1. अपीलार्थी/Appellant | 2. प्रत्यर्थी/Respondent | 3. आयकर आयुक्त (अपील)/CIT(A) |
| 4. आयकर आयुक्त /CIT | 5. विभागीय प्रतिनिधि/DR | 6. गार्ड फाईल/GF. |