

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

श्री महावीर सिंह, माननीय उपाध्यक्ष, एवं
श्री जी. मंजूनाथा, माननीय लेखा सदस्य के समक्ष
BEFORE SHRI MAHAVIR SINGH, HON'BLE VICE PRESIDENT AND
SHRI G. MANJUNATHA, HON'BLE ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1747/Chny/2019
निर्धारण वर्ष /Assessment Year: 2014-15

Mr.T.R.S.Raghavan,
No.111, Manjari Apartments,
Kuppam Beach Road,
Kottivakkam, Chennai-600 041.
[PAN: AILPR 7089 K]
(अपीलार्थी/Appellant)

v. The Income Tax Officer,
Non-Company Ward-15(3),
Chennai.
(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Mr.R.Sivaraman, Adv.
प्रत्यर्थी की ओर से /Respondent by : Mr.Hema Bhupal, JCIT
सुनवाई की तारीख/Date of Hearing : 25.07.2022
घोषणा की तारीख /Date of Pronouncement : 25.07.2022

आदेश / ORDER

PER G. MANJUNATHA, ACCOUNTANT MEMBER:

This appeal filed by the assessee is directed against the order of the Commissioner of Income Tax (Appeals)-15, Chennai, dated 22.03.2019 and pertains to assessment year 2014-15.

2. The brief facts of the case are that the assessee is engaged in the business of trading in shares filed its return of income for the AY 2014-15 on 31.12.2015 declaring total income at Rs.4,41,210/-. The assessment has been completed u/s.143(3) of the Act, on 26.12.2016 and determined total income at Rs.23,87,307/- by, inter alia, making additions towards cash deposits under the head 'income from other sources' amounting to

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Rs.13,79,550/-, unexplained expenditure amounting to Rs.4,33,900/- u/s.69C of the Act, and addition towards share transactions amounting to Rs.1,32,650/-. The assessee carried the matter in appeal before the First Appellate Authority, but could not succeed. The Ld.CIT(A) disposed off the appeal filed by the assessee on the basis of materials available on record and sustained the additions made by the AO. Aggrieved by the order of the Ld.CIT(A), the assessee is in appeal before us.

3. The Ld.AR for the assessee submitted that the assessee could not explain its case with necessary evidences either before the AO or before the Ld.CIT(A) and thus, the issue may be set aside to the file of the AO to give one more opportunity of hearing to the assessee.

4. The Ld.DR, on the other hand, supporting the order of the Ld.CIT(A), submitted that the assessee could not explain its case with necessary evidences despite various opportunities of hearing was provided by the Ld.CIT(A). Therefore, there is no reason to set aside the appeal filed by the assessee to the file of the AO.

5. We have heard both the parties, perused the materials available on record and gone through orders of the authorities below. No doubt, it is the responsibility of the assessee who filed the appeal to pursue its case with utmost caution and file necessary evidences as and when the case was called for hearing. However, it is also an admitted fact that no appeal should be dismissed without giving reasonable and proper opportunity of

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hearing to the assessee. In this case, although, the Ld.CIT(A) had given four dates of hearing starting from 01.10.2018 to 07.03.2019, but the assessee contended that he could not avail the opportunity because of insufficient time to gather necessary information to support its case. Therefore, we are of the considered view that there is a sufficient reason for the assessee not to appear before the AO and thus, we are of the considered view that the issue needs to be set aside to the file of the AO to give one more opportunity of hearing to the assessee. Hence, we set aside the issue to the file of the AO and direct the AO to re-consider the issue after giving an opportunity of hearing to the assessee. Needless to say, the assessee shall appear before the AO and file necessary details without asking any adjournment.

6. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on the 25th day of July, 2022, in Chennai.

Sd/-
(महावीर सिंह)
(MAHAVIR SINGH)
उपाध्यक्ष /VICE PRESIDENT

Sd/-
(जी. मंजूनाथा)
(G. MANJUNATHA)
लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,
दिनांक/Dated: 25th July, 2022.
TLN

आदेश की प्रतिलिपि अग्रेषित/**Copy 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