

आयकर अपीलीय अधिकरण, 'ए'न्यायपीठ, चेन्नई  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
'A' BENCH, CHENNAI**

श्रीमहावीर सिंह, उपाध्यक्ष एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्यके समक्ष  
**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND  
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

आयकर अपील सं./I.T.A No.:541/CHNY/2020  
निर्धारण वर्ष/ Assessment Year 2015 - 2016

Shri. R. Jeyakkan,  
No.12, Church Main Road,  
Vayalur Main Road,  
Trichy – 620 017.

**PAN : ACTPJ 8507E**

Vs. The Assistant Commissioner of  
Income Tax,  
Circle – 3(1), Income Tax Office,  
No.44, Williams Road,  
Cantonment,  
Trichy – 620 001.

(अपीलार्थी/ Appellant)

(प्रत्यर्थी/ Respondent)

अपीलार्थीकीओरसे/Appellant by

: Mr. S. Sridhar, Advocate

प्रत्यर्थीकीओरसे/Respondent by

: Mr. ARV Sreenivasan, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 01.08.2022

घोषणा की तारीख/Date of Pronouncement

: 01 .08.2022

**आदेश /ORDER**

**PER MAHAVIR SINGH, VP:**

This appeal by the Assessee is arising out of the order of the Commissioner of Income Tax (Appeals)-1, Trichy, vide order dated 16.01.2020. The assessment was framed by the Assistant Commissioner of Income Tax, Circle – 3(1), Tiruchirappalli for the Assessment Year 2015 – 2016

u/s.143(3) r.w.s.147 of the Income Tax Act, 1961 (hereinafter "the Act"), vide order dated 31.12.2018.

2. The Assessee has challenged the order of the Commissioner of Income Tax (Appeals) on the following two issues.

*(1) That the Commissioner of Income Tax (Appeals) has erred in upholding the reassessment framed by the Assessing Officer u/s.147 r.w.s.148 of the Act.*

*(2) That the Commissioner of Income Tax (Appeals) erred in upholding the addition made by the Assessing Officer of Rs.2.00 crores as unexplained investment being advance payment to one Shri. Arjun Kanvaradhan of Coimbatore*

3. At the outset, the learned Counsel for the Assessee took us through the order of the Commissioner of Income Tax (Appeals) and stated that the CIT(A) has not at all discussed the facts of the present case, neither on the issue of re-opening nor on merits regarding the addition of the unexplained investment of Rs.2.00 crores. He read out the entire order of the CIT(A) and it is noted that the CIT(A) had issued many notices to the Assessee and that only once the Chartered Accountant, Shri SL Sethumadava, F.C.A appeared and reiterated the submissions but it is not known

as to what were the submissions. Even the findings of the CIT(A) as recorded in paragraph No.8 of the CIT(A) order, reads as under:

**Decision:**

8. Based on the facts on record, the Assessee's objection to reopening has been adequately countered by the Assessing Officer. The Assessee has furnished no factual information which would counter the addition made by the Assessing Officer. Appeal of the Assessee is hence held to be without any merit and the same is DISMISSED."

4. When the above facts were confronted to the learned Senior Departmental Representative, he opposed for setting aside of the matter but on further query, he could not reply. But when there is no adjudication by the Commissioner of Income Tax (Appeals) and that no facts were brought out on the order of the CIT(A), how we will evaluate the matter when asked, the learned Senior Departmental Representative could not answer.

5. After hearing the rival contentions and on going through the facts and circumstances and the order of the CIT(A) which is practically an ex-parte order and that there is no discussion at all, what to talk of on a non-speaking

order. We also noted that the Commissioner of Income Tax (Appeals) has not discussed any of the issues either on the reopening or on merits. Hence, we set aside the order of the CIT(A) for fresh adjudication. The Commissioner of Income Tax (Appeals) will pass a speaking order after allowing a reasonable opportunity to the Assessee of being heard.

6. In the result, the appeal of the Assessee in I.T.A No.:541/CHNY/2020 is allowed for statistical purposes.

Order pronounced in the court on 1<sup>st</sup> August, 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 1<sup>st</sup> August, 2022

IA, Sr. PS

आदेशकीप्रतिलिपिअग्रेषित/Copy to: 1. अपीलार्थी/Appellant  
2. प्रत्यर्थी/Respondent  
3. आयकरआयुक्त (अपील)/CIT(A)  
4. आयकरआयुक्त/CIT  
5. विभागीयप्रतिनिधि/DR  
6. गार्डफाईल/GF