

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'C' BENCH, CHENNAI
श्री वी दुर्गा राव न्यायिक सदस्य एवं श्री जी. मंजुनाथा, लेखा सदस्य के समक्ष
Before Shri V. Durga Rao, Judicial Member &
Shri G. Manjunatha, Accountant Member

आयकर अपील सं./I.T.A. No. 1112/Chny/2019
निर्धारण वर्ष/**Assessment Year:2008-09**

Shri S. Chandramouli,
G1, RKS Sri Devi Apartment,
No. 14, 42nd Street, Nanganallur,
Chennai 600 061.

The Income Tax Officer,
Vs. Non Corporate Ward 13(2),
Chennai – 600 034.

[PAN:ACOPC4762F]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : None
प्रत्यर्थी की ओर से/Respondent by : Shri P. Sajit Kumar, JCIT
सुनवाई की तारीख/ Date of hearing : 11.07.2022
घोषणा की तारीख /Date of Pronouncement : 10.08.2022

आदेश /O R D E R

PER V. DURGA RAO,, JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the order of the Id. Commissioner of Income Tax (Appeals) 12, Chennai, dated 20.02.2019 relevant to the assessment year 2008-09.

2. When the appeal was taken up for hearing, none appeared on behalf of the assessee nor filed any adjournment petition. Hence, we proceed to decide the appeal on merits after hearing the Id. DR.

3. We have heard the Id. DR, perused the materials available on record and gone through the orders of authorities below. In this case, the assessee filed his return of income for the assessment year 2008-09 on 29.09.2008 admitting total income of ₹.3,80,700/- and the same was processed under section 143(1) of the Income Tax Act, 1961 ("Act" in short). Subsequently, the case was selected for scrutiny and completed the assessment under section 143(3) of the Act on 28.12.2010. Since the Assessing Officer believed that the income to the extent of ₹.10.16 lakhs has escaped assessment, a notice under section 148 of the Act was issued on the assessee besides issuing statutory notices. After considering the details furnished by the assessee, the assessment was completed under section 143(3) r.w.s. 147 of the Act dated 31.03.2016 by assessing the total income of the assessee at ₹.13,97,223/-. On appeal, since the assessee has not made any effort to pursue the appeal and produce relevant details in support of the grounds of appeal raised during the appellate proceedings, the Id. CIT(A) confirmed the addition. The Id. CIT(A) was required to adjudicate the issue on merits, which was not done in this case. In this case, the claim of set off of carried forward business loss of ₹.10,16,524/- from the assessment year 2007-08 to assessment

year 2008-09 under section 72 of the Act was disallowed. The Id. CIT(A) has not assigned any valid reason for rejecting the business loss claimed by the assessee, which was already determined in the assessment year 2007-08 by way of scrutiny assessment under section 143(3) of the Act. Under the above facts and circumstances, we set aside the order of the Id. CIT(A) and remit the matter back to the file of the Id. CIT(A) to adjudicate the issue afresh in accordance with law by affording an opportunity of being heard to the assessee and pass speaking order.

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

Order pronounced on the 10th August, 2022 in Chennai.

Sd/-
(G. MANJUNATHA)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Chennai, Dated, 10.08.2022

Vm/-

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.