

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI
श्री वी. दुर्गा राव, न्यायिक सदस्य एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष ।
Before Shri V. Durga Rao, Judicial Member &
Shri Manoj Kumar Aggarwal, Accountant Member

आयकर अपील सं./I.T.A. Nos.774, 775, 776, 777 & 778/Chny/2022
निर्धारण वर्ष/Assessment Years: 2012-13, 2015-16, 2016-17, 2017-18 & 2018-19

Shri S. Kumaragurubaran,
No. 31, Z/5C, Akash Bhavan,
Kuppusamy Nagar, Thuraiyur Road,
Perambalur, Tamil Nadu 621 212.

The Assistant Commissioner of
Income Tax,
Vs. Central Circle 1,
Trichy.

[PAN:AWMPK8844J]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri I. Dinesh, Advocate
प्रत्यर्थी की ओर से/Respondent by : Shri Marutha Pandiayan, CIT
सुनवाई की तारीख/ Date of hearing : 26.10.2022
घोषणा की तारीख /Date of Pronouncement : 28.10.2022

आदेश /O R D E R

PER V. DURGA RAO, JUDICIAL MEMBER:

These five appeals filed by the assessee are directed two separate but identical orders against the order of the Id. Commissioner of Income Tax (Appeals)-19, Chennai dated 03.08.2022 relevant to the assessment years 2012-13 and 2015-16 as well as common order dated 03.08.2022 for the assessment years 2016-17, 2017-18 and 2018-19.

2. When these appeals were taken up for hearing, the Id. Counsel for the assessee has submitted that the assessee could not appear before

the Assessing Officer to substantiate his case due to the circumstances beyond his control. It was further submission that before the Id. CIT(A), the assessee has filed the details and the Id. CIT(A) granted partial relief without considering the case of the assessee in right prospective. Thus, the Id. Counsel prayed for one more opportunity may be given to the assessee to substantiate his case before the Assessing Officer.

3. On the other hand, the Id. DR relied upon the orders of authorities below.

4. We have heard both the sides, perused the materials available on record and gone through the orders of authorities below. The Assessing Officer has concluded the assessment order under section 144 r.w.s. 153C of the Income Tax Act, 1961 [“Act” in short] and additions were made. On appeal before the Id. CIT(A), though some relief was granted, however, the Id.CIT(A) confirmed certain additions on the ground that sources is not explained. By considering the entire facts and circumstances of the case, we are of the considered opinion that one more opportunity should be given to the assessee to substantiate his case before the Assessing Officer in the interest of natural justice. Accordingly, we set aside the order of the Id. CIT(A) and remit the matter back to the file of the Assessing Officer to decide the issue afresh in

accordance with law after considering necessary details as may be filed by the assessee. We also direct the assessee to file all the details before the Assessing Officer for his consideration.

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

Order pronounced on 28th October, 2022 at Chennai.

Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Chennai, Dated, 28.10.2022

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.