

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR BENCH, NAGPUR – VIRTUAL COURT

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.31/NAG/2018

निर्धारण वर्ष / Assessment Year: 2013-14

Shri Deepak Kamlakar Kelkar, C/o. M/s. Loya Bagri & Co., Chartered Accountants, Gandhibag, Nagpur-440002. PAN : ACGPK1634A	Vs.	ACIT, Akola Circle, Akola.
Appellant		Respondent

Assessee by : Shri Rajesh V. Loya
Revenue by : Shri G. J. Ninawe

Date of hearing : 26.09.2022
Date of pronouncement : 07.11.2022

आदेश / ORDER

PER INTURI RAMA RAO, AM:

This is an appeal filed by the assessee directed against the order of Id. Commissioner of Income Tax (Appeals)-1, Nagpur [‘the CIT(A)’] dated 04.12.2017 for the assessment year 2013-14.

2. Briefly, the facts of the case are that the appellant is an individual deriving income from the medical profession. The return of income for the assessment year 2013-14 was filed on 31.10.2013 declaring total income of Rs.24,11,340/-. Against the said return of income, the assessment was completed by the Assistant Commissioner of Income Tax, Akola Circle, Akola (‘the Assessing Officer’) vide order dated 21.09.2015 passed u/s 143(3) of the

Income Tax Act, 1961 ('the Act') at a total income of Rs.39,56,400/- after making disallowance u/s 36(1)(iii) of Rs.8,36,630/-, addition u/s 14A of Rs.2,76,234/- and addition u/s 28(iv) of Rs.4,32,198/-.

3. Being aggrieved by the above additions, an appeal was filed before the ld. CIT(A), who vide impugned order confirmed the action of the Assessing Officer.

4. Being aggrieved, the appellant is in appeal before me in the present appeal.

5. The ld. AR submits that the ld. CIT(A) without considering the written submissions filed by the assessee before him had dismissed the appeal.

6. On the other hand, ld. Sr. DR placing reliance on the order of the ld. CIT(A) submits that no interference is required.

7. I heard the rival submissions and perused the material on record. I have carefully gone through the order of the ld. CIT(A). I find that the appellant had filed a detailed written submissions before the ld. CIT(A) challenging the impugned addition. However, the ld. CIT(A) without considering the written submissions as well as without independent application of mind, had simply confirmed the action of the Assessing Officer, which is in gross violation of principles of natural justice. In these circumstances, I am of the considered opinion that in the interest of justice the matter requires

remand to the file of the ld. CIT(A) for *de novo* adjudication of issue in appeal in accordance with law. I order accordingly.

8. In the result, the appeal filed by the assessee stands partly allowed.

Order pronounced on this 07th day of November, 2022.

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 07th November, 2022.

Sujeet

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-1, Nagpur.
4. The Pr. CIT-1, Nagpur.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, नागपुर /
DR, ITAT, Nagpur.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.