

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

आयकर अपील सं./I.T.A. No.175/Chny/2023
निर्धारण वर्ष/Assessment Year: 2015-16

Arappa Gounder Gopal (Deceased),
Represented by his Son and one of the
Legal Heirs Sathish, 2/282,
Achaakavundan Thottam,
Periyaveerasangili, Vijayamangalam,
Erode 638 056.

Vs. The Income Tax Officer,
Ward 2(2),
Erode.

[PAN:AKTPG5942N]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : None
प्रत्यर्थी की ओर से/Respondent by : Shri AR V Sreenivasan, Addl. CIT
सुनवाई की तारीख/ Date of hearing : 26.06.2023
घोषणा की तारीख /Date of Pronouncement : 26.06.2023

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), National Faceless Appeal Centre [NFAC], Delhi dated 14.12.2022 for the assessment year 2015-16.

2. Brief facts of the case are that the assessee has filed his return of income for the assessment year 2015-16 on 22.09.2015 admitting income of ₹.3,57,480/-. The return filed by the assessee was selected for

complete scrutiny to verify the increase in capital. The case was taken up for the regular assessment under section 143(3) of the Income Tax Act, 1961 ["Act" in short] and issued notice under section 143(2) of the Act. Against the notice under section 143(2) of the Act, the assessee sought for adjournment and provided the details which he already filed. Hence, notice under section 142(1) of the Act dated 06.11.2017 was served on the assessee to furnish computation of income statement, balance sheet, P & L account and source for capital by 13.11.2017. Despite various notices issued, the assessee has not complied with and accordingly, the Assessing Officer has completed the assessment under section 144 of the Act dated 22.12.2017 assessing total income of the assessee at ₹.1,25,27,690/- by making addition of unexplained investment (capital) of ₹.1,21,32,708/-. On appeal, in the absence of any response from the assessee, the Id. CIT(A) dismissed the appeal of the assessee.

3. On being aggrieved, the assessee is in appeal before the Tribunal against the exparte order of the Id. CIT(A). None appeared on behalf of the assessee despite notice of hearing has been issued. Hence, we proceed to decide the appeal on merits after hearing the Id. DR.

4. We have heard the Id. DR, perused the materials available on record and gone through the orders of authorities below. Against the

addition made in the assessment order under section 144 of the Act, the assessee filed an appeal before the Id. CIT(A). On perusal of the appellate order, we find that the Id. CIT(A) has concluded the appellate order based on written submission filed along with the grounds of appeal and not issued any notice seeking specific details to adjudicate the issue raised in the grounds of appeal of the assessee. In order to meet the ends of natural justice, we are of the considered opinion that the assessee shall be given one more opportunity of being heard to furnish complete details with documentary evidence to substantiate his claim. Thus, we set aside the appellate order and remit the matter back to the file of the Id. CIT(A) to adjudicate the issues afresh in accordance with law by affording an opportunity of being heard to the assessee.

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

Order pronounced in the open Court on 26th June, 2023 at Chennai.

Sd/-
(MANJUNATHA, G.)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Chennai, Dated, 26.06.2023

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to: 1. अपीलार्थी/Appellant, 2. प्रत्यर्थी/ Respondent,
3. आयकर आयुक्त/CIT, 4. विभागीय प्रतिनिधि/DR & 5. गार्ड फाईल/GF.