

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'D' 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.1167/Chny/2010
निर्धारण वर्ष/Assessment Year: 2007-08

Shri S.A. Bhimaraja,
A1, No. 138, Whispering Heights,
St. Marys Road, Alwarpet,
Chennai 600 018.

The Joint Commissioner of
Vs. Income Tax,
Salary Range VI,
Chennai 600 034.

[PAN: AEFPB5660J]

(अपीलार्थी /Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri H. Yeshwanthkumar, CA
प्रत्यर्थी की ओर से/Respondent by : Shri P.M. Senthil Kumar, JCIT
सुनवाई की तारीख/ Date of hearing : 21.06.2023
घोषणा की तारीख /Date of Pronouncement : 21.06.2023

आदेश /ORDER

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) VI, Chennai, dated 22.10.2010 relevant to the assessment year 2007-08.

2. Brief facts of the case are that the assessee was full time salaried employee in M/s. Ramco Industries Ltd. The assessee filed his return of income for the assessment year 2007-08 on 31.10.2007 admitting total income of ₹.79,35,400/-. There was an AIR information that the assessee

has made cash deposits of ₹.32,19,000/- of various amounts of rents received from various parties and an immovable property purchased for ₹.48,30,000/-. Based on the above information, the case of the assessee was taken up for assessment. After following due procedures, the Assessing Officer has completed the assessment under section 143(3) of the Income Tax Act, 1961 ["Act" in short] dated 30.12.2009 by assessing the total income of the assessee at ₹.3,18,42,159/-. On appeal, the Id. CIT(A) dismissed the appeal filed by the assessee. The assessee carried the matter in appeal before the Tribunal. Vide order dated 24.12.2010 in I.T.A. No. 1167/Mds/2010, the Tribunal has partly allowed the appeal of the assessee.

3. Aggrieved by the order of the Tribunal, the assessee carried the matter in appeal before the Hon'ble Madras High Court. Vide order dated 12.04.2022 in T.C.A. No. 245 of 2011, the Hon'ble Madras High Court remitted the matter to the Tribunal for fresh consideration and pass appropriate orders on merits. In view of the directions of the Hon'ble Madras High Court, the Tribunal posted the appeal for hearing.

4. When the appeal was taken up for hearing, the Id. Counsel for the assessee has submitted that the issues may be remitted back to the file

of the Assessing Officer to examine the evidences and decide the issues afresh in accordance with law.

5. On the other hand, the Id. DR has not raised any objection to the submissions of the Id. Counsel.

6. We have heard both the sides, perused the materials available on record and gone through the orders of the authorities below including the decision of the Hon'ble Madras High Court. In view of the plea of the Id. Counsel for the assessee and thereby no objection was raised by the Id. DR, we remit the matter back to the file of the Assessing Officer to decide the issues afresh in accordance after examining the evidences and submissions as may be furnished by the assessee by affording reasonable opportunity of being heard to the assessee.

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

Order pronounced in the open Court on the 21st June, 2023 at Chennai.

Sd/-
(G. MANJUNATHA)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Chennai, Dated, the 21.06.2023

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.