

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
'A' BENCH: CHENNAI**

श्री वी. दुर्गा राव, माननीय न्यायिक सदस्य एवं  
श्री मंजूनाथा .जी, माननीय लेखा सदस्य के समक्ष

**BEFORE SHRI V. DURGA RAO, HON'BLE JUDICIAL MEMBER AND  
SHRI MANJUNATHA. G, HON'BLE ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.920/Chny/2023  
निर्धारण वर्ष /Assessment Year: 2014-15

Shri Vijayakumar Varadhan, New No.49, Kavignar Barathidhasan Road, Teynampet, Chennai-600 018. [PAN: ACAPV 0458 P]	<b>v.</b>	The Asst. Commissioner- of Income Tax, Non-Corporate Circle-14(1), Chennai.
<b>(अपीलार्थी/Appellant)</b>		<b>(प्रत्यर्थी/Respondent)</b>
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	:	17.10.2023
घोषणा की तारीख /Date of Pronouncement	:	17.10.2023

**आदेश / ORDER**

**PER MANJUNATHA.G, AM:**

This appeal filed by the assessee is directed against the order of the Commissioner of Income Tax (Appeals), Income Tax Department, National Faceless Appeal Centre (NFAC), Delhi, dated 26.06.2023, and pertains to assessment years 2014-15.

2. The brief facts of the case are that the assessee is a Doctor running a dental clinic under the name & style of M/s.Dentistree. The assessee has

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filed his return of income for AY 2014-15 on 16.12.2014 admitting a taxable income of Rs.20,94,410/-. The assessment has been completed u/s.143(3) of the Income Tax Act, 1961 (in short "the Act") on 19.12.2016 and total income was assessed at Rs.39,99,330/-. The case has been subsequently taken up for revision proceedings u/s.263 of the Act, and remitted the issue back to the file of the AO to re-do the assessment. The AO has passed assessment order u/s.143(3) r.w.s.263 of the Act, on 11.07.2019 and determined total income of Rs.86,05,531/- by making addition towards difference between the gross salary received from M/s.Dentistree (I) Pvt. Ltd., and the amount of income which was admitted by the assessee. The AO had also made addition towards salary received from M/s.Eyeball Media India Ltd. The AO further made additions towards amount received from M/s.Eyeball Media India Ltd., amounting to Rs.19,09,111/- u/s.69A of the Act.

**3.** Being aggrieved by the assessment order, the assessee preferred an appeal before the Ld.CIT(A). Before the Ld.CIT(A), the assessee neither appeared nor filed any details which is evident from Para No.3.3 of the order of the Ld.CIT(A), where, the Ld.CIT(A) has given number of opportunities to the assessee. Therefore, the Ld.CIT(A) disposed off the appeal filed by the assessee and sustained the additions made by the AO towards difference between salary income received from M/s.Eyeball Media India Ltd., and amount received from M/s.Eyeball Media India Ltd., u/s.69A

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of the Act. Aggrieved by the order of the Ld.CIT(A), the assessee is in appeal before us.

**4.** None appeared for the assessee. We have heard the Ld.DR, Shri AR.V.Sreenivasan, Addl.CIT, and perused the materials available on record. The Bench has pointed out the **ex parte** order passed by the Ld.CIT(A) to the Ld.DR and also apprised the non-speaking order passed by the Ld.CIT(A). The Ld.DR fairly agreed that the issue may be set aside to the file of the Ld.CIT(A) to give one more opportunity of hearing to the assessee. Since, the Ld.CIT(A) has passed **ex parte** order and also confirmed the additions made by the AO towards various incomes without discussing, how additions made by the AO, is sustainable, we are of the considered view that the issue needs to go back to the file of the Ld.CIT(A) for fresh adjudication. Thus, we set aside the order of the Ld.CIT(A) and restore the issue back to the file of the Ld.CIT(A) and direct the Ld.CIT(A) to re-consider the issue after hearing the assessee. Needless to say, the assessee shall appear before the Ld.CIT(A) without seeking any adjournment.

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

Order pronounced on the 17<sup>th</sup> day of October, 2023, in Chennai.

**Sd/-**

(वी. दुर्गा राव)

**(V. DURGA RAO)**

न्यायिक सदस्य/**JUDICIAL MEMBER**

**Sd/-**

(मंजूनाथा.जी)

**(MANJUNATHA.G)**

लेखा सदस्य/**ACCOUNTANT MEMBER**

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चेन्नई/Chennai,  
दिनांक/Dated: 17<sup>th</sup> October, 2023.

**TLN**

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

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|--------------------------|-------------------------|------------------|
| 1. अपीलार्थी/Appellant   | 3. आयकर आयुक्त/CIT      | 5. गार्ड फाईल/GF |
| 2. प्रत्यर्थी/Respondent | 4. विभागीय प्रतिनिधि/DR |                  |