

अपीलीय 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.896/Chny/2023
निर्धारण वर्ष/Assessment Year: 2015-16

Harkchand Vardhaman Dhariwal,
4, Nachippa Street, Mylapore,
Chennai 600 004.

Vs. The Income Tax Officer,
Non Corporate Ward 2(2),
Chennai.

[PAN: AAJPD2509G]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri Girish Kumar, Advocate
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 /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 28.06.2023 relevant to the assessment year 2015-16.

2. Brief facts of the case are that the assessee is an individual and filed his return of income for the assessment year 2015-16 on 15.01.2016 declaring total income of ₹.2,23,520/-. The assessee is a Doctor and

derives income by way of salary from his profession, rental income and income from other sources. The case was selected for scrutiny under CASS under the category of Limited Scrutiny to verify (i) cash deposits and (ii) mismatch in income/capital gain on sale of land or building. Subsequently the Assessing Officer issued notice under section 143(2) of the Income Tax Act, 1961["Act" in short] dated 27.07.2016 and duly served on the assessee. Various notices under section 142(1) of the Act were also issued calling for various details. After considering the details as filed by the assessee, the Assessing Officer has completed the assessment under section 143(3) of the Act dated 05.12.2017 by assessing total income of the assessee at ₹.46,69,620/- after making various additions. On appeal, the Id. CIT(A) dismissed the appeal for the reason that neither the assessee has replied to hearing notices nor submitted any documentary evidences to substantiate his claim.

3. On being aggrieved, the assessee is in appeal before the Tribunal. The Id. Counsel for the assessee has submitted that since the assessee was prevented by reasonable cause, he was unable to furnish any details before the authorities below and prayed that one more opportunity may be afforded to substantiate his case.

4. On the other hand, the Id. DR strongly supported the orders of authorities below.

5. We have heard both the sides, perused the materials available on record and gone through the orders of authorities below. In the assessment order, the Assessing Officer made additions towards cash deposits in bank of India of ₹.26,36,100/- and in IDBI of ₹.18,10,000 totalling to ₹.44,46,100/-, against which, the assessee preferred an appeal before the Id. CIT(A). Despite various opportunities afforded by issuing hearing notices, neither the assessee has replied to hearing notices nor submitted any documentary evidences to substantiate his claim and thereby, the Id. CIT(A) dismissed the appeal filed by the assessee. Before the Tribunal also, the assessee has not filed any suitable explanation with supporting evidence in support of his claim. However, in order to meet the ends of natural justice, we are of the considered opinion that the assessee shall be afforded one more opportunity of being heard to substantiate its case before the Id. CIT(A) as prayed by the Id. Counsel for the assessee. Accordingly, we set aside the appellate order and remit the matter back to the file of the Id. CIT(A) to afford one more opportunity of being heard to the assessee to substantiate his case with suitable explanation and evidences and

thereafter decide the issue in accordance with law subject to the condition that the assessee should pay ₹.1,000/- to the State Legal Aid Authority, Hon'ble Madras High Court and produce necessary proof of payment of cost before the Id. CIT(A).

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

Order pronounced in the open Court on 17th October, 2023 at Chennai.

Sd/-

(MANJUNATHA, G.)
ACCOUNTANT MEMBER

Chennai, Dated, 17.10.2023

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.

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER