

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

माननीय श्री जस्टिस (सेवानिवृत्त), चंद्रकांत वसंत भडंग, अध्यक्ष एवं
श्री मंजूनाथा.जी, माननीय लेखा सदस्य के समक्ष
**BEFORE HON'BLE MR. JUSTICE (RETD.) CHANDRAKANT VASANT
BHADANG, PRESIDENT AND
SHRI MANJUNATHA.G, HON'BLE ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.1334/Chny/2023
निर्धारण वर्ष /Assessment Year: 2020-21

Shri Satishkumar Sasikala, No.15/5, Kamdhar Nagar, 1 st Street, Nungambakkam, Chennai-600 034. [PAN: BQBPS 2706 P] (अपीलार्थी/Appellant)	v.	The Income Tax Officer, Non-Corporate Ward-3(3), Chennai. (प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Shri S. Seetharaman, CA
प्रत्यर्थी की ओर से /Respondent by	:	Shri P. Sajit Kumar, JCIT
सुनवाई की तारीख/Date of Hearing	:	23.01.2024
घोषणा की तारीख /Date of Pronouncement	:	23.01.2024

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 25.10.2023, and pertains to assessment year 2020-21.

2. The brief facts of the case are that the assessee is an individual filed his return of income for AY 2020-21 on 31.03.2021 declaring total

:: 2 ::

income of Rs.6,81,980/-. The case was selected for scrutiny to verify large deductions/exemptions claimed under the head 'long term capital gains'. During the course of assessment proceedings, the AO provided number of opportunities to the assessee, but the assessee neither appeared nor furnished any details. Therefore, the AO completed assessment u/s.143(3) r.w.s.144B of the Income Tax Act, 1961 (in short "the Act") on 26.09.2022 and rejected deduction claimed u/s.54F of the Act.

3. Being aggrieved by the assessment order, the assessee preferred an appeal before the Ld.CIT(A). During the course of appellate proceedings, the Ld.CIT(A) posted the case for hearing on three occasions, but no compliance from the assessee. Therefore, the Ld.CIT(A) disposed off appeal filed by the assessee **ex parte** for non-prosecution and upheld additions made by the AO towards disallowance of deductions claimed u/s.54F of the Act. Aggrieved by the order of the Ld.CIT(A), the assessee is in appeal before us.

4. The Ld.Counsel for the assessee, Shri S. Seetharaman, CA, submitted that although, the assessee did not respond to first two dates of hearing, but when the appeal was posted on the third time on 25.10.2023, the assessee has filed a letter dated 25.10.2023 and sought for adjournment on medical grounds. However, the Ld.CIT(A) without considering the letter filed by the assessee seeking for adjournment of

:: 3 ::

hearing, passed order on 25.10.2023 and dismissed the appeal on technical grounds. Therefore, he submitted that one more opportunity of hearing may be given to the assessee to go to Ld.CIT(A) to explain his case.

5. The Ld.DR present for the Revenue, fairly agreed that the appeal may be set aside to the file of the Ld.CIT(A) to give one more opportunity of hearing to the assessee to explain his case.

6. We have heard both the parties, perused the materials available on record and gone through orders of the authorities below. The principles of natural justice demands that the appellate authority should provide sufficient opportunities to the assessee to furnish necessary evidences and to justify their case. The meaning thereby is that when the assessee seeks adjournment by way of written letter with a reason, it is the duty of appellate authorities to consider the request of the assessee and post the case for hearing in any other convenient date. In the present case, although, the assessee has filed a letter on 25.10.2023, i.e. on the date the appeal was fixed for hearing, seeking adjournment on medical grounds, but the Ld.CIT(A) without considering the request of the assessee, disposed off appeal on 25.10.2023 for non-prosecution and also not decided the issues on merits in gross violation of principles of natural justice. Therefore, we are of the considered view that the appeal needs to go back to the file of the Ld.CIT(A) to give one

:: 4 ::

more opportunity of hearing to the assessee. Thus, we set aside the appeal to the file of the Ld.CIT(A) with a direction to re-adjudicate the issue on merits after providing a reasonable opportunity of hearing to the assessee. Needless to say, the assessee shall appear before the Ld.CIT(A) as and when the appeal is called for hearing and also file necessary details without seeking any adjournment.

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

Order pronounced on the 23rd day of January, 2024, in Chennai.

Sd/-
(चंद्रकांत वसंत भडंग)
(C.V. BHADANG)
अध्यक्ष /**PRESIDENT**

Sd/-
(मंजूनाथा.जी)
(MANJUNATHA.G)
लेखा सदस्य/**ACCOUNTANT MEMBER**

चेन्नई/Chennai,
दिनांक/Dated: 23rd January, 2024.
TLN

आदेश की प्रतिलिपि □ ग्रेषित/**Copy to:**

- | | | |
|----------------------------|---------------------------|--------------------|
| 1. □ पीलार्थी / Appellant | 3. आकर आपुक्त / CIT | 5. गार्ड फाईल / GF |
| 2. प्रत्यर्थी / Respondent | 4. विभागीय प्रतिनिधि / DR | |