

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'B' BENCH, CHENNAI
श्री वी. दुर्गा राव, न्यायिक सदस्य एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष ।
Before Shri V. Durga Rao, Judicial Member &
Shri Manoj Kumar Aggarwal, Accountant Member

आयकर अपील सं./I.T.A. Nos.1584, 1585 and 1586/Chny/2023
निर्धारण वर्ष/Assessment Years: 2012-13, 2013-14 & 2014-15

Periyaputhur Senniappan
Saravanakumar, 32/51, Arun Nagar,
Kavundampalayam TVS Nagar,
Coimbatore 641 125.
[PAN:ALYPS2554E]

Vs. The Assistant Commissioner of
Income Tax, Ward 2(4),
Coimbatore.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri S. Girish Kumar, Advocate
प्रत्यर्थी की ओर से/Respondent by : Shri D. Hema Bhupal, JCIT
सुनवाई की तारीख/ Date of hearing : 22.02.2024
घोषणा की तारीख /Date of Pronouncement : 22.02.2024

आदेश / O R D E R

PER V. DURGA RAO, JUDICIAL MEMBER:

These appeals filed by the assessee are directed against different orders of the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, dated 29.11.2023 and dated 30.11.2023 relevant to the assessment years 2012-13 and 2013-14 & 2014-15 respectively.

2. Brief facts of the case are that the assessee filed his return of income for the assessment year 2012-13 on 30.09.2012 declaring total

income of ₹.31,95,150/-. The return of income was processed under section 143(1) of the Income Tax Act, 1961 ["Act" in short]. Subsequently, the case was selected for complete scrutiny under CASS. After considering the details furnished by the Assessing Officer against statutory notices, the assessment was completed under section 143(3) of the Act dated 26.03.2015 after making disallowance of ₹.1,15,89,013/- towards claim of expenses in diesel, tyres & spares, driver & conductor batta, salary, etc. since the assessee could not produce complete bills & vouchers as well as disallowance of excess depreciation claimed. Similar disallowance of expenses in diesel, tyres & spares, driver & conductor batta, salary, etc. were also made in the assessment years 2013-14 and 2014-15.

3. The assessee carried the matter in appeal before the Id. CIT(A) for all assessment years under appeal. Since the assessee could not furnish any material evidence in support of his claim, the Id. CIT(A) confirmed the assessment order of the Assessing Officer.

4. On being aggrieved, the assessee is in appeal before the Tribunal. The Id. counsel for the assessee has submitted that the bank had taken possession of properties as his accounts had become NPA and incurred heavy loss, thereby; the business of the assessee was closed. Moreover,

the assessee also become sick and under medical treatment continuously and therefore, the assessee was unable to furnish the details. Thus, the Id. counsel prayed for one more opportunity of being heard to the assessee to substantiate his case before the Id. CIT(A).

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

6. We have heard both the sides, perused the materials available on record and gone through the orders of authorities below. In this case, the assessee is an individual and engaged in running bus services and gas agency. Against notice under section 143(2) of the Act issued, the AR of the assessee has submitted copies of return of income, total income statement, balance sheet, profit and loss account, tax audit report, bank statements, etc. before the Assessing Officer. However, since the bank had taken possession of properties as his accounts had become NPA and incurred heavy loss and thereby; the business of the assessee was closed and moreover, the assessee also become sick and was under medical treatment continuously and, therefore, the assessee was unable to furnish any supporting materials towards the claim of expenses of in diesel, tyres & spares, driver & conductor batta, salary, etc. In the absence of any material evidence for the claim of expenses, the

Assessing Officer made disallowance of expenses, which was confirmed by the Id. CIT(A) on appeal for the assessment years under appeal.

6.1 Before us, the Id. counsel for the assessee has prayed for granting one more opportunity of being heard to the assessee to substantiate his case before the Id. CIT(A). To meet the ends of natural justice, we are of the considered opinion that the assessee shall be afforded one more opportunity. Accordingly, we set aside the order of the Id. CIT(A) and remit the matter back to the file of the Id. CIT(A) with a direction to afford one more opportunity of being heard to the assessee to substantiate his case and thereafter decide the issue in accordance with law. The assessee is also directed to furnish complete details before the Id. CIT(A).

7. In the result, all the three appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the open Court on 22nd February, 2024 at Chennai.

Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Chennai, Dated, 22.02.2024

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.