

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH: CHENNAI

श्री मंजुनाथ. जी, लेखा सदस्य एवं श्री मनोमोहन दास, न्यायिक सदस्य के समक्ष
BEFORE SHRI MANJUNATHA. G, ACCOUNTANT MEMBER AND
SHRI MANOMOHAN DAS, JUDICIAL MEMBER

आयकर अपील सं./ITA No.1191/Chny/2023
निर्धारण वर्ष /Assessment Year: 2013-14

Krishnasamy Bhuvanewari,
43/63, Rajamanai Thottam,
Kupanur, Mathampatty,
Coimbatore – 641 010.
[PAN: AHYPB-5938-M]
(अपीलार्थी/Appellant)

The Income Tax Officer,
Vs. Non Corporate Ward-4(2),
Coimbatore.
(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Shri S. Sridhar, Advocate
प्रत्यर्थी की ओर से /Respondent by : Shri R.Clement Ramesh Kumar, CIT
सुनवाई की तारीख/Date of Hearing : 14.03.2024
घोषणा की तारीख /Date of Pronouncement : 22.03.2024

आदेश / ORDER

PER MANOMOHAN DAS, J.M:

This appeal by the assessee is directed against the order of the Learned Commissioner of Income-Tax, [CIT(A)], National Faceless Appeal Centre, Delhi [NFAC] dated 28-07-2023 and pertains to the Assessment Year [AY] 2013-14.

2. The facts of the case are that the assessee the proprietor of the firm M/s Sri Ram Chamber Bricks engaged in the business of Bricks manufacturing. Assessee filed her original return of income for the AY

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2013-14 on 27-06-2013 admitting a total income of Rs.7,60,150/-. Statutory notice u/s 143(2) of the Act dated 09-09-2014 was served upon the assessee and assessment was completed u/s 143(3) of the Act by making addition of Rs.10 lakhs. Subsequently, the Principal Commissioner of Income Tax [PCIT] invoked section 263 of the Act and thereafter, the Id. Assessing Officer [AO] vide order u/s 143(3) r.w.s. 263 of the Act dated 17-12-2018 has made an addition of Rs.2,64,14,879/-.

3. Being aggrieved, the assessee filed 1st appeal before the Id. CIT(A). The Id. CIT(A) vide order dated 28-07-2023 dismissed the appeal of the assessee.

4. Being aggrieved, the assessee filed the present appeal before the Tribunal.

5. Heard the representatives of both the parties and perused the materials on record.

6. We observe that both the lower authorities had disposed of the case of the assessee by passing ex-parte orders. Therefore, it is our considered opinion that another opportunity should be given to the assessee to substantiate his case before the Id. AO. The Ld. DR also has no objection for giving another opportunity to the assessee.

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Accordingly, we set aside the order of the Id. CIT(A) dated 28-07-2023 as well as order of the Id. AO dated 17-12-2018 and direct the Id. AO to frame an assessment afresh. At the same time, we direct the assessee to substantiate his claims before the Id. AO.

7. In the result, the appeal of the assessee is allowed for statistical purposes only.

Order pronounced on 22nd March, 2024.

Sd/-
(मंजुनाथ. जी)
(Manjunatha. G)

लेखा सदस्य /Accountant Member

चेन्नई/Chennai, दिनांक/Dated 22nd March, 2024.

EDN/-

Sd/-
(मनोमोहन दास)
(Manomohan Das)

न्यायिक सदस्य/Judicial Member

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

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