

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'B' 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.1469/Chny/2023
निर्धारण वर्ष/Assessment Year: 2021-22

Thangamuthu,
V.O.C. Nagar, Nathakkadaiyur,
Erode 638 198, Tamil Nadu.

Vs. The Assessing Officer,
Ward I (4),
Tiruppur.

[PAN:AKYPT4970A]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri N.C. Ravi Krishnan, Advocate
प्रत्यर्थी की ओर से/Respondent by : Shri D. Hema Bhupal, JCIT
सुनवाई की तारीख/ Date of hearing : 26.03.2024
घोषणा की तारीख /Date of Pronouncement : 10.04.2024

आदेश /ORDER

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 31.10.2023 relevant to the assessment year 2021-22.

2. Brief facts of the case are that the assessee filed his return of income for the assessment year 2021-22 on 17.01.2022 declaring net

taxable income of ₹.2,70,340/- (including LTCG) plus agricultural income of ₹.8,40,000/-. The case was selected for complete scrutiny under CASS to verify the issue of cash deposited and purchase/sale of property. Against various notices issued under section 143(2) as well as 142(1) of the Income Tax Act, 1961 ["Act" in short] and against the show-cause notice, the assessee filed details before the Assessing Officer. After considering the submissions of the assessee, the Assessing Officer has completed the assessment under section 143(3) r.w.s. 144B of the Act dated 13.12.2022 by assessing total income of the assessee at ₹.13,63,646/- plus agricultural income of ₹.5,76,639/- after making various additions. On appeal, after considering part details of the assessee, the Id. CIT(A) dismissed the appeal by confirming the assessment order.

3. On being aggrieved, the assessee is in appeal before the Tribunal. Though the assessee has raised various grounds on merits, by filing various details in the form of paper book, the Id. counsel for the assessee has submitted that duly to the circumstances beyond his control, the assessee could not furnish complete details before the Id. CIT(A) and prayed for affording one more opportunity of being heard to the assessee to substantiate his case before the Id. CIT(A).

4. On the other hand, the Id. DR has strongly supported the order passed by the authorities below.

5. We have heard both the sides, perused the materials available on record and gone through the orders of authorities below including paper book filed by the assessee. Against the additions made by the Assessing Officer, the assessee preferred an appeal before the Id. CIT(A). As could be evident in the appellate order para 6.1, against the hearing notices, the assessee has submitted part written submissions on 05.06.2023 and 25.09.2023. By filing various details with documentary evidences in the form of paper book, the Id. counsel has prayed for affording one more opportunity of being heard to the assessee to furnish complete details before the Id. CIT(A) to substantiate his case. Considering the prayer of the Id. counsel as well as to meet the ends of natural justice, we are of the opinion that the assessee shall be afforded one more opportunity of being heard to the assessee to substantiate his case before the Id. CIT(A). 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 furnish complete details and after considering the details

with documentary evidences as may be filed by the assessee, the Id. CIT(A) shall decide the issues on merits in accordance with law.

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

Order pronounced on 10th April, 2024 at Chennai.

Sd/-
(MANJUNATHA, G.)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Chennai, Dated, 10.04.2024

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.