

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

माननीय श्री मनोज कुमार अग्रवाल ,लेखा सदस्य एवं
माननीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।
BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM
AND HON'BLE SHRI MANU KUMAR GIRI, JM

आयकरअपील सं./ ITA No.259/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2007-08)

Kavanoor Srinivasan Sridhar,
Plot No.15, Madha Nagar
Extension,
Madhanandhapuram,
Porur,
Chennai 600 116.

Vs. The Income Tax Officer,
Salary Ward VI (2)
Chennai.

[PAN: AMFPS 0388A]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

: Shri.K. Meenakshi Sundararm, ITP

प्रत्यर्थी की ओर से /Respondent by

: Shri. P. Sajit Kumar, IRS, JCIT.

सुनवाई की तारीख/Date of Hearing

: 17.04.2024

घोषणा की तारीख /Date of Pronouncement

: 17.04.2024

आदेश / ORDER

MANU KUMAR GIRI (Judicial Member)

This appeal by assessee is arising out of the order of the Additional/Joint Commissioner of Income Tax (Appeals)-12, Office of the Commissioner of Income Tax (Appeal), Delhi in Order No.ITBA/APL/S/250/2023-24/1058810289 (1), dated 15.12.2023. The assessment was framed by the Income Tax Officer, Salary Ward VI (2), Chennai for the assessment year 2007-08

u/s.143(3) of the Income Tax Act, 1961 (hereinafter the 'Act'), vide order dated 31.12.2009.

2. In the instant case, Id. Assessing Officer in his order u/s 143(3) of the Act has disallowed and added back the cash flow statement for the period, jewel loan etc.

3. Further, the appellant filed the appeal against the order under section 143(3) of the Act dated 31.12.2009 before the Ld. CIT(A) wherein the assessee did not appear before the first appeal authority. Accordingly, the assessment was confirmed on merits and appeal was disposed of ex-parte on the basis of statements of facts filed by the Assessee against which assessee is in further appeal before us.

4. At the outset, Ld. Counsel for the appellant submitted that Ld. CIT(A) had not followed the principles of natural justice and failed to search on Income Tax portal the replies filed by the Assessee in response to such notices. Ld. Counsel for the appellant further prayed that if an adequate opportunity of hearing is given to appellant, appellant would prosecute its case properly before the Ld. CIT(A).

5. On the other hand, the Ld. Sr. DR pleaded for dismissal of the appeal on the ground that the assessee failed to appear before the Id. first appellate authority in response to various notices.

6. We have heard the rival contention and perused the material on record. Though we concur with the submissions of Ld. Sr. DR however keeping in mind the principle of natural justice and grant another opportunity of hearing to the assessee. Accordingly, the impugned order is set aside and the appeal is restored back to the file of Ld. CIT(A) for adjudication on merits after affording proper opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith without any fail, failing which Ld. CIT(A) shall be at liberty to proceed with the disposal of the appeal on merits.

07 In the result, the appeal of the assessee in ITA No.259/Chny/2024 for assessment year 2007-2008 is allowed for statistical purpose.

Order pronounced in the open court at the time of hearing on 17th day of April , 2024, at Chennai.

Sd/-

(मनोज कुमार अग्रवाल)

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / ACCOUNTANT MEMBER

Sd/-

(मनु कुमार गिरि)

(MANU KUMAR GIRI)

न्यायिक सदस्य / JUDICIAL MEMBER

चेन्नई Chennai:

दिनांक Dated :17-04-2024

KV

आदेश की प्रतिलिपि अग्रेषित /Copy to :

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