

आयकर अपीलीय अधिकरण “ए” न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH, CHENNAI

माननीय श्री महावीर सिंह, उपाध्यक्ष एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM

1. आयकरअपीलसं./ ITA No.713/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2014-15)
&
2. आयकरअपीलसं./ ITA No.714/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2015-16)
&
3. आयकरअपीलसं./ ITA No.715/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2016-17)
&
4. आयकरअपीलसं./ ITA No.716/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2017-18)

Shri Padmanaban Shyamkarthik OJV Avenue, Thirumurugan Nagar, Veeriyampalayam Road, Kalapatti, Coimbatore – 641 048.	बनाम/ Vs.	DCIT Central Circle-2, Coimbatore
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. CGEPS-9381-J		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओर से/ Appellant by	:	Shri Shrenik Chordia, (CA) – Ld.AR
प्रत्यर्थी की ओर से/ Respondent by	:	Shri AR.V.Srinivasan (Addl.CIT)-Ld. Sr. DR

सुनवाई की तारीख/ Date of Hearing	:	21-05-2024
घोषणा की तारीख / Date of Pronouncement	:	21-05-2024

आदेश / ORDER

PER BENCH

1. Aforesaid appeals by assessee for Assessment Years (AY) 2014-15 to 2017-18 arises out of separate orders passed by learned

Commissioner of Income Tax (Appeals), Chennai-20 [CIT(A)] on 22-01-2024 in the matter of assessments framed by Ld. Assessing Officer [AO] u/s.147 of the Act on 30-03-2022.

2. In assessment order for AY 2014-15, Ld. AO disallowed credit card expenses and site development expenses. The Ld. CIT(A) confirmed the same for want of representation from assessee. Similar assessments have been framed for other years as well wherein the assessee has failed to attend first appellate proceedings. Aggrieved, the assessee is in further appeal before us. The Ld. AR has pleaded for another opportunity of hearing which has been opposed by Ld. Sr. DR.

3. Though the assessee has remained negligent, however, keeping in mind the principle of natural justice, we deem it fit to grant another opportunity to the assessee to substantiate its case. Therefore, the matter, in all the years, is restored back to the file of Ld. AO for de novo assessment after affording reasonable opportunity of hearing to the assessee. The assessee is directed to substantiate its case and supply the requisite information.

4. All the appeals stand allowed for statistical purposes.

Order pronounced on 21st May, 2024.

Sd/-

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / **ACCOUNTANT MEMBER**

Sd/-

(MAHAVIR SINGH)

उपाध्यक्ष / **VICE PRESIDENT**

चेन्नई Chennai; दिनांक Dated : 21-05-2024

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

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