

आयकर अपीलीय अधिकरण 'बी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' 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.605/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2010-11)

Arunachalam,
21/3, Old No.43A,
2nd Avenue Road,
Indira Nagar, Adyar,
Chennai 600 020.

Vs. The Income Tax Officer,
Non Corporate Ward 15(1)
Chennai 600 034.

[PAN: ADWPA 9208M]

आयकरअपील सं./
(निर्धारणवर्ष /

ITA No. 606/Chny/2024
Assessment Year: 2012-13)

Arunachalam Associates
21/3, Old No.43A,
2nd Avenue Road,
Indira Nagar, Adyar,
Chennai 600 020.

Vs. The Income Tax Officer,
Non Corporate Ward 15(1)
Chennai 600 034.

[PAN: AANFA 6942L]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

: Shri. N.V. Krishnan, Advocate

प्रत्यर्थी की ओर से /Respondent by

: Shri. S. Easwar, IRS, JCIT.

सुनवाई की तारीख/Date of Hearing

: 20.05.2024

घोषणा की तारीख /Date of Pronouncement

: 29.05.2024

आदेश / O R D E R

PER MANU KUMAR GIRI (Judicial Member)

Aforesaid appeals by different assesseees for Assessment Years (AYs)
2010-11 and 2012-13 arises out of the order of learned Commissioner of

Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 09.01.2024 and 02-02-2024 in the matter of assessment orders framed by the Ld.AO u/s 147 r.w.s 144 of the Act on 28-12-2017 and 16.12.2019 respectively. During assessment proceedings of AY 2010-11, AO made an addition of Rs.67,19,923/- as unexplained cash credits u/s 68 of the Act whereas in AY 2012-13 made two additions viz; Income from Business of Rs.2,50,584/- and unexplained cash credit u/s 68 of Rs.1,46,57,324/-.

2. For AY 2010-11, before Ld.CIT(A), appellant filed written submissions alongwith certain documents but Ld.CIT(A) considered those documents as additional evidence under Rule 46A(1) hence rejected the same as not admissible. Aggrieved, the assessee is in further appeal before us. Ld.Counsel submitted that the matter required to set aside to AO for fresh adjudication so that evidence can be lead before AO.

3. Similarly for AY 2012-13, before Ld.CIT(A), appellant did not appear before CIT(A) after seeking adjournment hence appeal has been dismissed with enhancement of income.

4. In both the matters, the Ld. Sr. DR has pleaded for dismissal of the appeals.

5. 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 with documentary evidence. Accordingly, both the appeal for AY 2010-11 is restored back to learned AO for de novo

adjudication and appeal for AY 2012-13 is restored back to learned CIT(A) for de novo adjudication after affording reasonable opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith failing which AO or Ld. CIT(A) as the case may be, shall be at liberty to proceed with disposal of matters on merits.

6. In the result, the appeals in ITA Nos.605 & 606/Chny/2024 for assessment years 2010-2011 and 2012-2013 are allowed for statistical purposes.

Order pronounced in open court on 29th day of May, 2024 at Chennai.

Sd/-

(मनोज कुमार अग्रवाल)

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai:

दिनांक Dated : 29-05-2024

KV

आदेश की प्रतिलिपि अग्रेषित /Copy to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT Chennai/Coimbatore/Madurai/Salem.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF

Sd/-

(मनु कुमार गिरि)

(MANU KUMAR GIRI)

न्यायिक सदस्य / JUDICIAL MEMBER