

**आयकर अपीलीय अधिकरण 'बी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' (SMC) 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.1447/Chny/2023.
(निर्धारणवर्ष / Assessment Year: 2017-18)**

Rangasamy Jayanthi,
333/21, Rajaganapathi Nagar,
Chinnakollapatti
Salem 636 008.

Vs. The Income Tax Officer,
Ward 1(4)
Salem

[PAN: AJWPJ 5240J]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से /Respondent by

: Shri. S. Girish Kumar, Advocate
: Shri. S. Easwar, IRS, JCIT.

सुनवाई की तारीख/Date of Hearing

: 21.05.2024

घोषणा की तारीख /Date of Pronouncement

: 29.05.2024

आदेश / O R D E R

PER MANU KUMAR GIRI (Judicial Member)

This Income Tax Appeal filed by the assessee is directed against the order No.ITBA/NFAC/S/250/2023-24/1057752412 (1) of the Ld. Commissioner of Income Tax(Appeal)(NFAC) Delhi [CIT(A)] dated 07.11.2023 for Assessment Year 2017-18. The assessment was framed by the Income Tax Officer, Ward 1(4), Salem vide order dated 06.12.2019.

2. From the case record, it emerges that Assessing Officer (In short 'AO') vide order u/s 143(3) dated 06.12.2019 of the Income Tax Act, 1961 (In short 'the Act') made an addition of Rs.13,40,000/- on account of unexplained cash credit u/s 68 read with 115BBE and also estimated the agricultural income at Rs.5,50,000/- of the Act. Upon further appeal, the assessee filed written submissions on 31.10.2023 but the same was not found acceptable hence rejected by the by the first appeal authority. Accordingly, the assessment was confirmed against which assessee is in further appeal before us.

3. Ld. Counsel for the assessee submitted that the assessee has filed written submissions on 31.10.2023 but the same was not considered and dealt point wise by the first appeal authority. Ld. Counsel further contended that while passing assessment order, AO has estimated the agricultural income at Rs.5,50,000/- of the Act hence prayed for remanding back the appeal to the AO for *denovo* assessment.

4. Per contra, Ld. JCIT-DR Mr. S. Easwar relied upon the orders of lower authorities and pleaded for dismissal of appeal.

5. We have heard the rival submissions and perused the materials available on record. It is observed that Ld.CIT(A) while adjudicating appeal has neither recorded the contentions of the assessee made on 31.10.2023 through written submissions nor given findings thereon. We also find that there was no proper and adequate opportunity given to assessee to place on record the material evidence to discharge

onus of proving during assessment proceedings. Therefore, keeping in mind the principle of natural justice we deem it fit to grant another opportunity of hearing to the assessee. Accordingly, the impugned order is set aside and the matter is restored back to the file of AO for *denovo* assessment after affording proper opportunity of hearing to the assessee. The assessee is directed to substantiate his case forthwith without any fail failing which AO shall be at liberty to proceed with the assessment on merits.

6. In the result, the appeal filed by the assessee in ITA No.1447/Chny/2023 for assessment year 2017-2018 stands allowed for a statistical purposes.

Order pronounced in the open court on 29th May, 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 : 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