

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

माजनीय श्री एस. एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं
माजनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य के समक्ष।
BEFORE HON’BLE SHRI S.S. VISWANETHRA RAVI, JM AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं ITA No.387/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2016-17)

Shri D.Sivakumar #25, Ganeshapuram, Ratna Nagar, Teynampet, Chennai-600 018.	बनाम/ Vs.	ITO Non-Corporate Ward-3(3) Chennai.
स्थायी लेखासं./जी आइ आरसं./PAN/GIR No. AYHPS-3259-G		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	None (Adj. application rejected)
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri ARV Srinivasan (Addl. CIT) – Ld. Sr. DR

सुनवाई की तारीख/ Date of Hearing	:	03-06-2024
घोषणा की तारीख / Date of Pronouncement	:	03-06-2024

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2016-17 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 01-12-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 147 r.w.s 144B of the Act on 17-03-2022. The registry has noted delay of 15 days in the appeal, which stand condoned. At the time of hearing, none appeared for assessee but the

assessee sought adjournment which was rejected due to the fact that the assessee has failed to make effective representation before lower authorities.

2. In the assessment order, Ld. AO made addition of Rs.12.07 Lacs being loan taken from one Shri S. Thangarajan since the assessee could not furnish any tenable evidence in support of the same. The Ld. CIT(A) allowed partial relief of Rs.4 Lacs and confirmed the balance addition since the assessee could not substantiate the same. Aggrieved, the assessee is in further appeal before us.

3. We are of the opinion that the onus was on assessee to prove the genuineness of the aforesaid loan. Keeping in mind the principle of natural justice, we deem it fit to grant another opportunity of hearing to the assessee. Therefore, the issue of addition of Rs.8.07 Lacs stand restored back to the file of Ld. AO for fresh adjudication with a direction to the assessee to substantiate the same.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 03rd June. 2024.

Sd/-

(S. S. VISWANETHRA RAVI)
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-

(MANOJ KUMAR AGGARWAL)
लेखक सदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai; दिनांक Dated : 03-06-2024
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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