

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई  
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI  
श्री एसएस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष  
Before Shri S.S. Viswanethra Ravi, Judicial Member &  
Shri Amitabh Shukla, Accountant Member

आयकर अपील सं./I.T.A. No.365/Chny/2024  
निर्धारण वर्ष/Assessment Year: 2011-12

Kandasamy Mani,  
94/50, Rasi Tex, Mariamman Koil  
Street, Ponnammamet,  
Salem 636 001.  
**[PAN: ALVPM4675P]**

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

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri S. Sridhar, Advocate, Erode  
प्रत्यर्थी की ओर से/Respondent by : Shri AR V Sreenivasan, Addl. CIT  
सुनवाई की तारीख/ Date of hearing : 30.05.2024  
घोषणा की तारीख /Date of Pronouncement : 05.06.2024

**आदेश / O R D E R**

**PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:**

This appeal by the assessee is against the order dated 29.12.2023 passed by the Addl/JCIT(A), Thane for the assessment year 2011-12.

2. Ground Nos. 1, 3 and 4 are general in nature and requires no adjudication.
3. Ground No. 2 is not pressed.
4. Ground Nos. 5 to 8 raised by the assessee in challenging the action of first appellate authority in confirming the addition made by the Assessing Officer on account of land development expenses.

5. The Id. AR Shri S. Sridhar, Advocate submits that the assessee shown short term capital gains of ₹.30,86,167/- after deducting ₹.10,44,755/- as land development expenditure. The Assessing Officer asked the assessee to furnish the details of such land development expenses. The assessee explained that he was not in a position to submit the same and accordingly, the Assessing Officer added the said amount to the total income of the assessee. Before the Id. CIT(A), the said details were filed as an additional evidences and remand report were sought for from the Assessing Officer. The Assessing Officer, in the remand report, for not submitting the books of accounts, reiterated the same addition, as made earlier, in the hands of the assessee.

6. The Id. AR submits that the Assessing Officer did not ask the books of account during the remand proceedings, as were filed in the original assessment proceedings. He further submits that the assessee is ready to produce the books of account before the Assessing Officer and requested to remit the matter back to the file of the Assessing Officer for fresh adjudication.

7. The Id. DR vehemently opposed the same.

8. Heard both the parties and perused the material available on record. On perusal of the record, we note that during the assessment

proceedings, it was stated that the assessee was not in a position to produce the details of land development expenditure, which is clear from page No. 3 of the assessment order, we find the same were filed before the Id. CIT(A) by way of additional evidence in the form of bills and vouchers. The Id. CIT(A) sought remand report, but, however, for non-production of books of accounts, the Assessing Officer reiterated the same addition. The first appellate authority, for non-production of complete evidences, confirmed the addition made by the Assessing Officer.

9. The assessee, placed on record the notice dated 17.10.2023 issued by the Assessing Officer in the remand proceedings at page 25 of appeal memo, wherein, it is noted that the Assessing Officer requested the assessee to furnish original bills, bank statement and original receipt from 3<sup>rd</sup> party. As rightly pointed out by the Id. AR, books of accounts were not asked by the Assessing Officer. The Id. AR contends that books of accounts were produced during the course of assessment proceedings and since no request made by the Assessing Officer, the assessee did not produce the same in the remand proceedings. But, however, the assessee is ready to produce now, in case this Tribunal afford an opportunity to the assessee for furnishing books of account. Taking into

consideration the facts and circumstances and in the interest of justice, we deem it proper to remand the matter back to the file of the Assessing Officer for fresh consideration. The assessee shall submit all details in support of his claim. Thus, ground Nos. 5 to 8 is allowed for statistical purposes.

10. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on 05<sup>th</sup> June, 2024 at Chennai.

Sd/-  
(AMITABH SHUKLA)  
ACCOUNTANT MEMBER

Sd/-  
(S.S. VISWANETHRA RAVI)  
JUDICIAL MEMBER

Chennai, Dated, 05.06.2024

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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