

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'C' BENCH, CHENNAI
श्री एसएस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री जगदीश, लेखा सदस्य के समक्ष ।
Before Shri S.S. Viswanethra Ravi, Judicial Member &
Shri Jagadish, Accountant Member

आयकर अपील सं./I.T.A. No.108/Chny/2024
निर्धारण वर्ष/Assessment Year: 2017-18

Chenniappa Gounder Duraisamy,
2/144, Mettupudur Village,
Vijayamangalam, Perundurai Taluk,
Erode 638 056.

Vs. The Deputy Commissioner of
Income Tax,
Circle 1,
Erode.

[PAN: ACGPD9439A]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri S. Sridhar, Advocate, Erode.
प्रत्यर्थी की ओर से/Respondent by : Shri P. Sajit Kumar, JCIT
सुनवाई की तारीख/ Date of hearing : 12.06.2024
घोषणा की तारीख /Date of Pronouncement : 14.06.2024

आदेश / O R D E R

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the order dated 17.11.2023 passed by the Id. Commissioner of Income Tax (Appeals), NFAC Delhi for the assessment year 2017-18.

2. At the outset, we note that the case of the assessee was selected for limited scrutiny as detailed in para 1 & 2 of the assessment order. The Assessing Officer asked the details of transaction as detailed in page 4 of the assessment order relating to sale of land. The Assessing Officer

clearly held that the assessee could not provide any further details in respect of said sale of land transaction, which is clear from page 4 of the assessment order. The Id. CIT(A) confirmed the order of the Assessing Officer in the absence of any evidence supporting the claim of the assessee.

3. Before us, the Id. AR placed on record paper book containing copy of various sale deeds. The Id. AR submits that the assessee could not file the same before the Assessing Officer and even before the Id. CIT(A) due to the circumstances beyond his control. The assessee, now, collected every details of sale of land transaction filed in the form of paper book and prayed to remand the matter back to the file of the Assessing Officer for fresh adjudication by considering the copy of various sale deeds filed before the Tribunal.

4. The Id. DR Shri P. Sajit Kumar, JCIT did not dispute the same.

5. Admittedly, details of sale of land transaction were not available before the Assessing Officer and the Id. CIT(A). Therefore, taking into consideration the submissions of the Id. AR and relevant evidences filed in the form of paper book before the Tribunal, we deem it proper to remit the matter back to the file of the Assessing Officer for fresh consideration

and the assessee is directed to file all the evidence in support of his claim for consideration.

6. The next issue raised in ground No. 4 is relating to the addition made under section 69A of the Act amounting to ₹.3,40,000/- is dismissed as not pressed.

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

Order pronounced on 14th June, 2024 at Chennai.

Sd/-
(JAGADISH)
ACCOUNTANT MEMBER

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

Chennai, Dated, 14.06.2024

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.