

आयकर अपीलिय अधिकरण, 'बी' न्यायपीठ, चेन्नई
**IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH, CHENNAI**

श्री मनु कुमार गिरि, न्यायिक सदस्य एवं श्री एस. आर. रघुनाथा, लेखा सदस्य के समक्ष
**BEFORE SHRI MANU KUMAR GIRI, HON'BLE JUDICIAL MEMBE AND
SHRI S. R. RAGHUNATHA, HON'BLE ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No: **983/Chny/2024**

निर्धारण वर्ष / Assessment Year: 2016-17

Melekandy Puthalath Farook,
Faraz No: 9, SBI Colony,
Sastri Nagar, Adyar,
Chennai – 600 020.

Assistant Commissioner of
v. Income Tax,
Corporate Circle -2(1),
Chennai – 600 034.

[PAN: AAAPF-2644-P]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri. P.M. Kathir, Advocate

प्रत्यर्थी की ओर से/Respondent by : Shri. D. Hema Bhupal, JCIT

सुनवाई की तारीख/Date of Hearing : 24.06.2024

घोषणा की तारीख/Date of Pronouncement : 26.06.2024

आदेश / O R D E R

PER S. R. RAGHUNATHA, ACCOUNTANT MEMBER:

This appeal by the assessee is filed against the order of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, for the assessment year 2016-17, vide order dated 06.03.2024.

2. The assessee is an individual filed return of income for AY 2016-17 on 07.06.2017, declared an income of Rs.28,76,000/- from capital gain and salary. The case was selected for scrutiny under CASS and concluded the assessment

u/s. 143(3) of the Act on 24.12.2018 with the following additions:

- Addition u/s. 68 of the Act of Rs. 2,28,32,537/-
- Disallowance of cost of transfer expenses of Rs.21,40,000/-

Aggrieved by the order of the AO, the assessee preferred an appeal before the CIT(A).

3. The Id.CIT(A) had issued six notices affording opportunities to the assessee to appear for hearing. However, the assessee had not responded. Thus, the Id.CIT(A) has dismissed the appeal by passing an exparte order dated 06.03.2024. Aggrieved by the order of the Id.CIT(A), the assessee is before us.

4. The Id.AR stated that the Id.CIT(A) has erred in dismissing the appeal in limine for non-prosecution and prayed for remanding the matter back to the Id.CIT(A) .

5. The Id.DR fairly accepted for remanding the issue back to the Id.CIT(A).

6. We have heard both the parties and gone through the order of the Id.CIT(A). It is noted that the Id.CIT(A) has dismissed the appeal without hearing the assessee since the assessee has not responded to the notices. To meet the ends of justice, we remit back the appeal to the file of the Id. CIT(A) for denovo adjudication. We direct the assessee to appear and he is at liberty to submit the relevant details before the Id.CIT(A) for adjudication of the case.

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

Order pronounced in the open court on 26th June, 2024 at Chennai.

Sd/-

(मनु कुमार गिरि)

(MANU KUMAR GIRI)

न्यायिक सदस्य/**Judicial Member**

Sd/-

(एस. आर. रघुनाथा)

(S. R. RAGHUNATHA)

लेखासदस्य/**Accountant Member**

चेन्नई/Chennai,

दिनांक/Dated, the 26th June, 2024

JPV

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT- Chennai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF