

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'D' BENCH: CHENNAI

श्री यस यस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री जगदीश, लेखक सदस्य के समक्ष
BEFORE SHRI SS VISWANETHRA RAVI, JUDICIAL MEMBER AND
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1147/Chny/2024
निर्धारण वर्ष /Assessment Year: 2014-15

Arunachalam,
21/3 (Old No.43A),
2nd Avenue Road, Indira Nagar,
Adyar, Chennai – 600 020.
[PAN: ADWPA 9208M]

The Income Tax Officer,
Vs. Non Corporate Ward-15(1),
Chennai.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by

: Shri N.V. Narayanan, Advocate for
Shri N.V. Balaji, Advocate

प्रत्यर्थी की ओर से /Respondent by

: Shri G. Suresh, JCIT

सुनवाई की तारीख/Date of Hearing

: 24.06.2024

घोषणा की तारीख /Date of Pronouncement

: 12.07.2024

आदेश / **ORDER**

PER JAGADISH, A.M :

Aforesaid appeal filed by the assessee for Assessment Year (AY) 2014-15 arises out of the order of Learned Commissioner of Income Tax, National Faceless Appeal Centre (NFAC), Delhi [hereinafter "CIT(A)"] dated 23.02.2024 in the matter of assessment framed by Ld. Assessing Officer [AO] u/s. 147 r.w.s 144B of the Income Tax Act, 1961 (hereinafter "the Act") on 24.03.2022.

: - 2 - :

2. The effective ground of appeal in this appeal of assessee is against confirmation of addition of Rs. 1,78,87,550/- made by A.O u/s. 69A of the Act.

3. The Ld. A.R has contended that the A.O has made the addition of Rs. 1,78,87,550/- u/s. 69A of the Act on the basis of credit entry in the bank account. The A.O has passed the order ex-parte without considering the debit entry and the Ld. CIT(A) has also confirmed the addition without considering any documents. The Ld. A.R further contended that the assessee could not comply before the A.O, because of the Covid-19 pandemic and the Ld. CIT(A) has not afforded the proper opportunity.

4. We have heard both the parties and gone through the orders of the authorities below. On perusal of the order of the Ld. CIT(A), we find that the order has been passed by Ld. CIT(A) ex-parte for the non-compliance of the assessee. We are of the opinion that keeping in view the principles of natural justice, the assessee be provided with another opportunity of hearing to substantiate his case before the Ld. CIT(A). Accordingly, we set aside the order passed by the Ld. CIT(A) and remit the matter back to the file of the Ld. CIT(A) to adjudicate this appeal afresh in accordance with law, after giving reasonable

: - 3 - :

opportunity to the assessee. We also direct the Assessee to appear before the Ld. CIT(A) on the date of hearing without fail. In view of the above, the appeal filed by the assessee is allowed for statistical purposes.

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

Order pronounced on 12th July, 2024.

Sd/-
(यस यस विश्वनेत्र रवि)
(SS Viswanethra Ravi)

न्यायिक सदस्य / Judicial Member

चेन्नई/Chennai, दिनांक/Dated: 12th July, 2024.

EDN/-

Sd/-
(जगदीश)
(Jagadish)

लेखा सदस्य /Accountant Member

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