

आयकर अपीलिय 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.1204/Chny/2024
निर्धारण वर्ष /Assessment Year: 2017-18

Ramaswamy Jeevanlatha,
New No.31 (Old No.10-Z), Bharathi
Park, VII Cross,
Saibaba Colony,
Coimbatore – 641 011.
[PAN: ADXPJ 0081G]

Vs. The Dy. Commissioner of
income Tax,
Corporate Circle-2,
Coimbatore

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से /Respondent by

: Shri S.Ramachandran, FCA
: Shri G.Suresh, JCIT

सुनवाई की तारीख/Date of Hearing

: 24.06.2024

घोषणा की तारीख /Date of Pronouncement

: 19.07.2024

आदेश / **ORDER**

PER JAGADISH, A.M :

Aforesaid appeal filed by the assessee for Assessment Year (AY) 2017-18 arises out of the order of Learned Commissioner of Income Tax, National Faceless Appeal Centre (NFAC), Delhi [hereinafter "CIT(A)"] dated 28.02.2024 in the matter of assessment framed by Ld. Assessing Officer [AO] u/s. 144 of the Act Income Tax Act, 1961 (hereinafter "the Act") on 24.12.2019.

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2. The assessee is an individual and running a proprietorship business in the name of M/s. Vijayalakshmi Paper Mills and M/s. Sri Lakshmi Engineering Works. She has filed her return of income on 28.03.2018 declaring at Nil income and agricultural income of Rs.20,50,831/-. The A.O has passed ex-parte order u/s. 144 of the Act making the addition on increase in capital u/s. 68 of the Act at Rs.1,62,97,648/-, Agriculture income u/s. 68 and 115BBE of the Act at Rs. 20,50,831/- and unexplained money u/s. 69A of the Act at Rs.15,10,000/-. On appeal, the Ld. CIT(A) has confirmed the addition by passing ex-parte order.

3. The Ld. A.R has submitted that the A.O as well as Ld. CIT(A) have passed the orders ex-parte. The Ld. A.R has submitted that the assessee could not comply with the notices due to her age and ill-health and that of her husband. The Ld. A.R further submitted that the Ld. CIT(A) has not provided sufficient opportunity. One notice was issued on 25.12.2020 fixing compliance on 15.02.2021, another notice on 01.03.2021 fixing compliance on 15.03.2021 and final notice was issued on 22.02.2024 fixing hearing on 28.02.2024. One notice was issued during Coving pandemic period and in the final notice sufficient time was not given. The Ld. A.R therefore, contended that the matter

may be remitted back to the Ld. CIT(A) for fresh adjudication where she can provide all the documentary evidence in support of her contention.

4. The Ld. D.R relied on the orders of the authorities below and requested to dismiss the appeal.

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

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

Order pronounced on 19th July, 2024.

Sd/-

(यस यस विश्वनेत्र रवि)

(SS Viswanethra Ravi)

न्यायिक सदस्य / Judicial Member

चेन्नई/Chennai, दिनांक/Dated: 19th 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, Coimbatore
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF