

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

आयकर अपील सं./I.T.A. No.1515/Chny/2024
निर्धारण वर्ष/Assessment Year: 2013-14

M/s. Jeppiaar Builders Private
Limited, Old No. 12, New No. 29A,
Ganapathy Street, Royapettah,
Chennai 600 014.

Vs. The Deputy Commissioner of
Income Tax,
Corporate Circle 1(1),
Chennai – 34.

[PAN:AACCJ3975G]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri Shrenik Chordia, C.A.
प्रत्यर्थी की ओर से/Respondent by : Shri Aroon Prasad, Addl. CIT
सुनवाई की तारीख/ Date of hearing : 22.07.2024
घोषणा की तारीख /Date of Pronouncement : 24.07.2024

आदेश /ORDER

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the order dated 18.10.2023 passed by the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [NFAC], Delhi for the assessment year 2013-14.

2. The assessee raised 6 grounds of appeal, amongst which only issue emanates for our consideration as to whether the Id. CIT(A) is

justified in confirming the order of the Assessing Officer without there being proper opportunity to the assessee.

3. At the outset, we note that the assessment was completed under section 147 read with section 144 of the Income Tax Act, 1961 ["Act" in short] and determined the income of the assessee at ₹.2,05,04,000/-. As per information received from Non-Filer Monitoring System for the financial year 2012-13 relevant to the assessment year 2013-14, the assessee purchased immovable property of ₹.2,05,04,000/-. Accordingly, various notices have been issued on the assessee. Since there was no response from the assessee against the notices, the Assessing Officer proceeded to complete the assessment according to his best judgement in the absence of any explanation from the assessee by treating the same as unexplained investment under section 69 of the Act and added back to the total income of the assessee. On perusal of the appellate order, we note that the Id. CIT(A) confirmed the order of the Assessing Officer since there was no representation from the assessee.

4. The Id. AR Shri Shrenik Chordia, CA, submits that due to the circumstances beyond its control, the assessee could not represent its

case either before the Assessing Officer or before the Id. CIT(A). The Id. AR requested to remand the matter to the file of the Assessing Officer as the assessee is ready to prosecute its case if the Tribunal afford an opportunity.

5. The Id. DR Shri Aroon Prasad, Addl. CIT reported objection that the Assessing Officer and the Id. CIT(A) given many opportunities to the assessee, as the assessee failed to utilize the same.

6. As discussed above, we note from the assessment order as well as impugned order, it is established that there was no opportunity for the assessee in prosecuting his case, but, however, on the undertaken given by the Id. AR that the assessee is ready to prosecute his case before the Assessing Officer without fail, we deem it proper in the interest of justice to remand the matter back to the file of the Assessing Officer for his consideration afresh. The assessee is at liberty to file evidence in support of his claim and the Assessing Officer shall conduct the assessment proceedings *de novo*. Thus, grounds Nos. 1 to 6 are allowed for statistical purposes.

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

Order pronounced on 24th July, 2024 at Chennai.

Sd/-
(S.R. RAGHUNATHA)
ACCOUNTANT MEMBER

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

Chennai, Dated, 24.07.2024

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.