

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

**माननीय श्री मनु कुमार गिरि, न्यायिक सदस्य एवं
माननीय श्री जगदीश, लेखा सदस्य के समक्ष।
BEFORE HON'BLE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER
AND HON'BLE SHRI JAGADISH, ACCOUNTANT MEMBER**

**आयकर अपील सं./ ITA No.1365/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2014-2015)**

Chinnakaruppan Govindan,
No.4, Vasantham,
No.9, Dr. Alagapa Road,
Purasawalkam,
Chennai 600 084.

Vs. The Income Tax Officer,
Non Corporate Ward 10(2)
Chennai.

[PAN: AACPG 7185Q]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: Shri Saroj Kumar Parida, Advocate
: Shri. V. Justin, IRS, JCIT.

सुनवाई की तारीख/Date of Hearing

: 22.07.2024

घोषणा की तारीख /Date of Pronouncement

: 26.07.2024

आदेश / ORDER

MANU KUMAR GIRI (Judicial Member)

This appeal filed by the assessee is directed against the order of the ADDL/JCIT (A)-2, office of the Ld. Commissioner of Income Tax, Appeal Mumbai [‘CIT(A)’ in short] dated 20.03.2024 for Assessment Year 2014-15.

2. Assessee is an individual and filed his return of income for AY 2014-15 on 04.12.2014 declaring the total income of Rs.12,08,630/-. The case was selected

under CASS. In return of income assessee claimed a sum of Rs.25,00,000/- under agricultural income. Assessing officer ('AO' in short) observed that since the assessee has not produced the books of account, original bills and vouchers hence rejected the contentions of the assessee and made an addition of Rs.25,00,000/- as Income from other source under the Income Tax Act, 1961 ('Act' in short) while framing assessment u/s 143(3) dated 29.12.2016. Being aggrieved assessee challenged the said order u/s 143(3) of the Income Tax Act, 1961 before the Id.CIT(A) wherein the assessee has not given proper opportunity to substantiate and prosecute the appeal hence, the Id.CIT(A) dismissed the appeal ex-parte on merits.

3. At the outset, Ld. Counsel for the appellant submitted that Ld. CIT(A) had not properly followed the principles of natural justice. Ld. Counsel for the appellant further prayed that if an adequate opportunity of hearing is given before Id.CIT(A), assessee will substantiate and prosecute the appeal properly. Ld.JCIT-DR relied upon order of Id.CIT(A) and prayed for dismissal of appeal.

4. We have gone through the orders of lower authorities and submissions addressed by the parties before us. We find that Id.CIT(A) has not given effective opportunity of hearing to appellant to substantiate and prosecute the appeal. We also observe that only one hearings was provided to the assessee on 14.01.2021 i.e; during Covid-19 period and consecutive three hearings in February 2024 i.e; just 13 days before passing the impugned order. We are of the considered view that

in this case Id.CIT(A) has not observed the principles of natural justice. Accordingly, in the light of aforesaid factual position and in the interest of justice, we deem it fit to set aside the impugned order to the file of Ld. CIT(A) for denovo adjudication of appeal on merits. The Id.CIT(A) will provide proper opportunity of hearing to the assessee during the hearing of the appeal afresh. The assessee is directed to substantiate its case forthwith without any fail, failing which Ld. CIT(A) shall be at liberty to proceed with the disposal of the appeal as per law.

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

Order pronounced in the open court on 26th day of July, 2024 at Chennai.

Sd'-
(जगदीश)
(JAGADISH)

लेखा सदस्य / ACCOUNTANT MEMBER

Sd/-
(मनु कुमार गिरि)
(MANU KUMAR GIRI)

न्यायिक सदस्य / JUDICIAL MEMBER

चेन्नई Chennai:

दिनांक Dated :26-07-2024

KV

आदेश की प्रतिलिपि अग्रेषित /Copy to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT
4. विभागीय प्रतिनिधि/DR
5. गार्डफाईल/GF