

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

श्री मनु कुमार गिरि, न्यायिक सदस्य एवं श्री जगदीश, लेखक सदस्य के समक्ष
BEFORE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER AND
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1385/Chny/2024
निर्धारण वर्ष /Assessment Year: 2017-18

Karuppiah Meenachi,
519B, Prop: Sri Bharath Agencies,
Thenkasi Road, Alankulam,
Thirunelveli – 627 851,
Tamil Nadu.
[PAN: ANMPM 9610P]

The Income Tax Officer,
Ward-5,
Thirunelveli.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

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

: Shri Y. Sridhar, FCA
: Shri V. Justin, JCIT

सुनवाई की तारीख/Date of Hearing

: 25.07.2024

घोषणा की तारीख /Date of Pronouncement

: 31.07.2024

आदेश / ORDER

PER JAGADISH, A.M :

Aforesaid appeal filed by the assessee is against the order of Learned Commissioner of Income Tax, Appeal, Addl/JCIT(A)-8, Mumbai [hereinafter "CIT(A)"] dated 12.03.2024 in the matter of assessment framed by Ld. Assessing Officer [AO] u/s.143(3) of the Income Tax Act, 1961 (hereinafter "the Act") on 13.12.2019.

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2. The brief facts of the case are that the assessee is an individual and running petrol/diesel outlet. The assessee has filed return of income on 20.10.2017 declaring total income of Rs. 6,54,280/-. The assessment was completed making addition of Rs. 9,61,798/- on account of difference in sundry creditor of Rs. 1,58,968/-, difference in bank balance as shown in return of income 3,08,028/- and 10% of expenses of Rs. 4,94,802/-. Aggrieved the same, the assessee has filed appeal before Ld. CIT(A). The Ld. CIT(A) has passed order ex-parte as the assessee has not complied with the notices issued.

3. The Ld. AR before us has submitted that the first notice was issued on 19.01.2021 which falls under Covid period and therefore, could not be complied with. As regards to the other notices, the Ld. AR has submitted that notices could not be complied as the assessee did not receive the notice. The Ld. A.R further submitted that one more opportunity may be granted to the assessee to substantiate his case before the Ld. CIT(A).

4. On the other hand, the Ld. DR supported the orders of the authorities below.

5. We have heard the rival contentions, and perused the materials available on record. We find that the Ld. CIT(A) has dismissed

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the appeal without hearing the assessee as the assessee has not responded to the notices. We are of the opinion that keeping in mind the principles of natural justice, the assessee be provided with another opportunity of hearing. Therefore, we deem it proper to remand the matter back to the file of the Ld. CIT(A) to adjudicate this appeal afresh in accordance with law. 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.

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

Order pronounced on 31st July, 2024.

Sd/-
(मनु कुमार गिरि)
(Manu Kumar Giri)
न्यायिक सदस्य / Vice President

Sd/-
(जगदीश)
(Jagadish)
लेखा सदस्य / Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 31st July, 2024.
EDN/-

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

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