

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ, चेन्नई
**IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH: CHENNAI**

श्री एबी टी. वर्की, न्यायिक सदस्य एवं
श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष

**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.1203/Chny/2023
निर्धारण वर्ष/Assessment Year: 2020-21

Shri A. Kannan, 26A, Koratti Village, Koratti Post, Thiruppathur Taluk, Vellore-635 601.	v.	The DCIT, Central Circle-3(4), Chennai.
[PAN: CPLPK 6060 E]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Ms.N.V. Lakshmi, Advocate
प्रत्यर्थी की ओर से /Respondent by	:	Mr. R. Clement Ramesh- Kumar, CIT
सुनवाईकीतारीख/Date of Hearing	:	01.07.2024
घोषणाकीतारीख /Date of Pronouncement	:	21.08.2024

आदेश / ORDER

PER ABY T. VARKEY, JM:

This is an appeal preferred by the assessee against the order of the Learned Commissioner of Income Tax (Appeals)-20, (hereinafter in short "the Ld.CIT(A)"), Chennai, dated 25.08.2023 for the Assessment Year (hereinafter in short "AY") 2020-21.

2. At the outset, Ld.AR of the assessee pointed out that the Ld.CIT(A) has relied on certain materials which has neither been confronted to the assessee during assessment proceedings nor during the First Appellate



:: 2 ::

proceedings; and in order to substantiate the *ibid* allegation drew our attention to Page Nos.17 to 21 of the impugned order, wherein, the Ld.CIT(A) has considered certain reports which were relied upon by him for dismissing the assessee's appeal. According to the Ld.AR, these were materials collected behind the back of the assessee and ought to have been confronted to him which omission tantamounts to violation of natural justice; and therefore, according to the Ld.AR, the impugned order is vitiated to that extent and therefore, seeks one more opportunity before the Ld.CIT(A), so that the assessee would be able to rebut/place the facts properly before the Ld.CIT(A).

3. Per contra, the Ld.DR submitted that these are reports which are available in the public domain and therefore, it cannot be held to be new evidence collected behind the back of the assessee. Therefore, according to the Ld.DR, the assessee should not be given one more innings before the Ld.CIT(A). Be that as it may, after hearing both the parties on this preliminary issue/objections raised by the assessee, we find force in the submission of the Ld.AR that assessee ought to have been confronted with the materials which formed the basis for disbelieving the nature & source of the amount seized from the assessee's premises. Therefore, we are inclined to set aside the impugned order and remand the appeal back to the file of the Ld.CIT(A) with a direction that the assessee be given an opportunity to rebut the material relied upon by the Ld.CIT(A) to



:: 3 ::

disbelieve the assessee's contentions regarding the nature & source of the cash seized from his premises. The Ld.AR has undertaken before us that she would file all the relevant documents/written submissions and participate diligently during the First Appellate proceedings and rebut the materials which has been relied upon by the Ld.CIT(A); and the Ld.CIT(A) to decide the grounds of appeal raised by the assessee in accordance to sec.250(6) of the Income Tax Act, 1961 afresh; and in accordance to law, after hearing the assessee.

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

Order pronounced on the 21st day of August, 2024, in Chennai.

Sd/-
(अमिताभ शुक्ला)
(AMITABH SHUKLA)

लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-
(एबी टी. वर्की)
(ABY T. VARKEY)

न्यायिक सदस्य/JUDICIAL MEMBER

चेन्नई/Chennai,

दिनांक/Dated: 21st August, 2024.

TLN, Sr.PS

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT, Chennai / Madurai / Salem / Coimbatore.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF