

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'A' BENCH: CHENNAI**

श्री महावीर सिंह, उपाध्यक्ष एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष  
**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND**  
**SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.1664/Chny/2024  
निर्धारण वर्ष /Assessment Year: 2017-18

**Muthusami Balasubramaniam,**  
**No.34, Agraharam Street,**  
**Tiruchengode, Namakkal,**  
**Tamil Nadu-637 211.**  
**[PAN: AGCPB1728Q]**

**Income Tax Officer,**  
**Vs. Ward-1, Tiruchengode,**  
**Tiruchengode, Namakkal,**

**(अपीलार्थी/Appellant)**

**(प्रत्यर्थी/Respondent)**

*अपीलार्थी की ओर से/ Assessee by* :

*Shri Sricharan, CA*

*प्रत्यर्थी की ओर से /Revenue by* :

*Shri Keerthi Narayanan, JCIT*

*सुनवाई की तारीख/Date of Hearing* :

*05.09.2024*

*घोषणा की तारीख /Date of Pronouncement* :

*11.09.2024*

**आदेश / O R D E R**

**PER AMITABH SHUKLA, A.M :**

This appeal is filed against the order bearing DIN & Order No.ITBA/NFAC/S/250/2023-24/1062363762(1) dated 11.03.2024 of the Learned Commissioner of Income Tax [herein after "CIT(A), National Faceless Appeal Center[NFAC], Delhi, for the assessment years 2017-18. Through the aforesaid appeal the assessee has challenged order u/s 250 dated 11.03.2024 passed by NFAC, Delhi.

2.0 The main issue arising from grounds of appeal Nos.1 to 11, are regarding different additions aggregating to Rs.27,38,921/-. As evident from the assessment order dated 29.12.2019, the appellant, claiming to be Doctor by profession and also earning rental and agricultural income, had filed return of income u/s142(1) declaring income of Rs.2,10,000/-. The Ld. AO completed the assessment after making certain additions at Rs.29,48,921/-. The Ld. CIT(A) confirmed the order of the Ld. AO after recording that the appellant had not appropriately defended his case. The Ld. DR supported the orders of Ld.AO and the Ld. CIT(A).

3.0 We have heard the rival submissions in the light of the material available on records. It is evident from the assessment order that the appellant had not appropriately complied with details called for by the Ld. AO. The Ld. AO on his part has also not done any worthwhile or rather any enquiry before arriving at his conclusions. The order of the Ld. AO has been found to be very cryptic, incoherent, and non-speaking order having no application of mind. The order of the Ld. AO is predominantly based upon conjectures and surmises. Before the Ld. First Appellate Authority, appellant's response was not forthcoming and hence he proceeded to confirm the order of the Ld. AO by concurring with his findings. Before us the Ld. Counsel for the assessee requested for the matter to be restored to the Ld. AO for readjudication with the assurance of full compliance to be made. We are of the view that in the interest of justice and with a view to

allow fair play the matter deserves to be readjudicated by the Ld. AO in the light of evidences which the assessee may like to present. Accordingly, the order of lower authorities, hitherto passed are set aside, and the Ld. AO is directed to pass fresh assessment order de novo after giving all opportunities of being heard to the assessee. The assessee shall comply with all the notices of the Ld. AO. Any non-compliance by the assessee shall be adversely viewed. Accordingly, all the grounds of appeal raised by the assessee are allowed for statistical purposes.

4.0 In the result the appeal is allowed for statistical purpose.

Order pronounced on 11<sup>th</sup>, September-2024.

Sd/-

(महावीर सिंह)

(Mahavir Singh)

उपाध्यक्ष / Vice President

Sd/-

(श्री अमिताभ शुक्ला)

(Amitabh Shukla)

लेखा सदस्य / Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 11<sup>th</sup>, September 2024.

KB/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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