

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'B' BENCH, CHENNAI
श्री एस.एस. 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.2124/Chny/2024
निर्धारण वर्ष/Assessment Year: 2018-19

Ramalingam Manonmani,
5C/1, Bharathi Nagar, 1st Street,
Varatharajapuram,
Coimbatore 641 015.

Vs. The Income Tax Officer,
Non Corporate Ward 15(1),
Wanaparthy Block (New Block), 2nd
Floor, 121 M.G. Road,
Nungambakkam, Chennai 600 034.

[PAN:BAZPM1359Q]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri N.V. Narayanan, Advocate
प्रत्यर्थी की ओर से/Respondent by : Ms. Gouthami Manivasagam, JCIT
सुनवाई की तारीख/ Date of hearing : 21.10.2024
घोषणा की तारीख /Date of Pronouncement : 29.10.2024

आदेश / O R D E R

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the order dated 11.06.2024 passed by the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [NFAC], Delhi for the assessment year 2018-19.

2. The assessee raised 8 grounds of appeal amongst which, the only issue emanates for consideration is whether the Id. CIT(A) justified in confirming the order of the Assessing Officer exparte of the assessee.

3. We note that the assessee is an individual and filed his return of income. The case of the assessee was selected for complete scrutiny towards the claim of deduction under section 80IA/80AB/80IAC/IB/IC/IBA/80ID/80IE/10A/10AA of the Income Tax Act, 1961 ["Act" in short]. The Assessing Officer held that the assessee failed to furnish details with regard to the deduction claimed under Chapter VIA in the Part B and disallowed the same by holding that the assessee did not fulfil the condition for claiming said deduction. Further, an amount of ₹.14,07,500/- added to the total income of the assessee under section 69A of the Act. Having aggrieved by the order dated 08.02.2021 passed by the Assessing Officer under section 143(3) r.w.s. 143(3A) & 143(3B) of the Act, the assessee preferred an appeal before the Id. CIT(A). On perusal of page 5 of the impugned order, we note that the Id. CIT(A) proceeded to confirm the order of the Assessing Officer in the absence of any explanation from the assessee.

4. The Id. AR Shri N.V. Narayanan, Advocate disputed the additions and submits that the assessee is ready to furnish all relevant evidence before the Id. CIT(A) and thus, the Id. AR prayed that one more opportunity may be afforded to the assessee to contest his case before the Id. CIT(A).

5. The Id. DR Ms. Gouthami Manivasagam, JCIT vehemently opposed the same.

6. Admittedly, there was no compliance before the Id. CIT(A) as it is clear from page 5 of the impugned order. In such circumstances, accepting the submissions of the Id. AR, we deem it proper to remand the matter back to the file of the Id. CIT(A) for fresh consideration. The assessee shall furnish the details in support of his claims failing which, the Id. CIT(A) is at liberty to pass order in accordance with law. Thus, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced on 29th October, 2024 at Chennai.

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

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

Chennai, Dated, 29.10.2024

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.