

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

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

**आयकर अपील सं./ ITA No.2105/Chny/2024  
(निर्धारणवर्ष / Assessment Year: 2018-2019)**

Shri Arjunan Damodaran  
3/117, 16<sup>th</sup> Cross Street,  
Ganga Nagar, Mettukuppam,  
Maduravoyal,  
Chennai 600 095.

**Vs.** The Income Tax Officer,  
Chennai.

**[PAN: AOAPD 4577R]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: Shri K. Shanmugam, C.A.,  
: Shri ARV Srinivasan, IRS, Add. CIT.

सुनवाई की तारीख/Date of Hearing

: 07.11.2024

घोषणा की तारीख /Date of Pronouncement

: 08.11.2024

**आदेश / O R D E R**

**PER MANU KUMAR GIRI (Judicial Member)**

The instant appeal filed by the assessee is directed against the order 06.06.2024 passed by the NATIONAL FACELESS APPEAL CENTRE (NFAC), Delhi, arising out of the assessment order dated 22.03.2023 passed u/s section 147 r.w.s 144 of the Income Tax Act, 1961 (hereinafter referred as to 'the Act') by the NATIONAL FACELESS ASSESSMENT CENTRE for Assessment Year ('AY' in short) 2018-19.

2. Brief facts of the case are that as per the information available with the revenue, the proceedings under section 147 of the Act were initiated after recording reasons by the AO. Notice u/s 148 of the Act was issued on 26.03.2022. The case has been opened as the assessee has sold 1210 sq. feet of an immovable property at Maduravoyal, Chennai for a sale consideration of rs.35,00,000/- to V.S.Rajan and R. Milkha Santhakumar. The assessee in the return of income filed on 05.02.2019 has not declared the sale consideration received and not admitted any STCL/LTCG. The AO noted that the assessee failed to submit documentary evidence of source and transaction of purchase of the said property and also failed to file documentary evidence with regard to the construction cost of Rs.22,00,000/-. The AO also noted that the assessee had not shown any stock or stock in progress from AY 2016-17 to 2018-19 related to purchase of property of Rs.10,20,000/-. However, the AO on the basis of Annexure 1A of sale deed dated 28.06.2017 has estimated the cost of construction as Rs.12,10,000/-. Therefore, the AO worked out the profit on sale at Rs.12,70,000/-. The AO in its assessment order dated 22.03.2023 made a variation in respect of issue of sale of property. Before the Id.CIT(A), assessee did not appear hence the Ld.CIT(A) proceeded ex-parte and dismissed the appeal and upheld the order of AO. Hence, assessee is further in appeal before us.

3. At the outset, Id.AR referred para 5 of the impugned order and submitted that notice issued by the Id.CIT(A) has not been noticed by the assessee hence culmination of the impugned order. The Id.AR prayed for an opportunity before the

Id.CIT(A) to represent the matter again. The Ld.DR disputed the submissions of Id.AR.

4. We have heard the rival submissions, perused the record, impugned order. We find that during the course of hearing before Id.CIT(A), assessee did not appear despite five consecutive notices issued within 21 days in the month of May, 2024 itself. However, in the facts and circumstances of the case and in the interest of justice, we deem it fit to set aside the appeal to the file of Id.CIT(A) for fresh adjudication of appeal. We, also direct the assessee to check regularly the e-appeal proceedings, emails and submit requisite documents, if any, to substantiate the grounds raised in appeal. Thereafter, Id.CIT(A) will decide the appeal afresh considering submissions and evidence, if any, as per law and after affording adequate opportunity of hearing to the assessee.

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

Order pronounced in the open court on 8th day of November, 2024 at Chennai.

Sd/-

(मनोज कुमार अग्रवाल)

**(MANOJ KUMAR AGGARWAL)**

**लेखा सदस्य / ACCOUNTANT MEMBER**

चेन्नई Chennai:

दिनांक Dated : 08-11-2024

KV

आदेश की प्रतिलिपि अग्रेषित /Copy to :

1. अपीलार्थी/Appellant

4. विभागीयप्रतिनिधि/DR

Sd/-

(मनु कुमार गिरि)

**(MANU KUMAR GIRI)**

**न्यायिक सदस्य / JUDICIAL MEMBER**

2. प्रत्यर्थी/Respondent 3. आयकरआयुक्त/CIT, Chennai.

5. गार्डफाईल/GF