

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'C' BENCH, CHENNAI
श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष
Before Shri S.S. Viswanethra Ravi, Judicial Member &
Shri Amitabh Shukla, Accountant Member

आयकर अपील सं./I.T.A. No.2710/Chny/2024
निर्धारण वर्ष/Assessment Year: 2012-13

&

S.P. No. 63/Chny/2024 [In ITA No. 2710/Chny/2024]

Lakshmana Acharya Rajendra
Pandian, 71, Kasukadai Bazar,
Virudhunagar District, Aruppukottai,
Tamil Nadu 626 101.

Vs. The Deputy Commissioner of
Income Tax,
Corporate Circle-1,
Madurai.

[PAN: ABOPR8335C]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Ms. N.V. Lakshmi, Advocate
प्रत्यर्थी की ओर से/Respondent by : Shri R. Clement Ramesh Kumar, CIT
सुनवाई की तारीख/ Date of hearing : 13.11.2024
घोषणा की तारीख /Date of Pronouncement : 20.11.2024

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 30.07.2024 passed by the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [NFAC], Delhi for the assessment year 2012-13.

2. We find that this appeal is filed with a delay of 24 days. Upon hearing both the parties along with reasons raised in the affidavit and

with the observations of the Hon'ble High Court of Madras in assessee's own case, we condone the delay of 24 days subject to the condition of payment of ₹.10,000/- towards cost in favour of the State Legal Aid Authority, Hon'ble Madras High Court within 30 days from the date of receipt of this order.

3. Coming to the merits of the case, we note that the assessee filed original return of income declaring total income of ₹.2,03,06,770/-. A survey was conducted on the assessee on 01.11.2011 and the assessee filed revised return of income declaring total income of ₹.2,08,93,510/-. Under scrutiny, the Assessing Officer completed the assessment and determined total income of the assessee at ₹.6,44,37,835/- vide his order dated 31.03.2015 passed under section 143(3) of the Income Tax Act, 1961 ["Act" in short]. As aggrieved by the order of the Assessing Officer, the assessee preferred an appeal before the Id. CIT(A). On perusal of the impugned order at para 5.8, we note that the Id. CIT(A) issued 5 notices and there was no response from the assessee in substantiating the grounds raised in Form 35. Having no option, the Id. CIT(A) proceeded to confirm the order of the Assessing Officer exparte of the assessee.

4. Before us, the Id. AR Ms. N.V. Lakshmi, Advocate pleads that one more opportunity may be afforded to the assessee and the assessee is ready with all material evidence to prosecute his case without fail.

5. The Id. DR did not object to the same.

6. Taking into consideration the facts and circumstances of the case, the addition involved therein, in our opinion, it requires assistance from the assessee and therefore, in the interest of justice, we deem it proper to remand the matter to the file of the Id. CIT(A) for fresh consideration. The Id. CIT(A) shall satisfy on production of receipt of payment of cost imposed hereinabove and proceed to decide the issue on merits and pass order in accordance with law. Thus, the ground raised by the assessee is allowed for statistical purposes.

7. The Stay Application filed by the assessee in S.A. No. 63/Chny/2024, was also heard along with the main appeal. Since we have adjudicated the main appeal by setting aside the CIT(A)'s order and remitted the matter back to the file of the Id. CIT(A) for fresh consideration. Thus, the stay petition filed by the assessee become infructuous and accordingly, the same stands dismissed.

8. In the result, the appeal filed by the assessee is allowed for statistical purposes and the Stay Application is dismissed.

Order pronounced on 20th November, 2024 at Chennai.

Sd/-
(AMITABH SHUKLA)
ACCOUNTANT MEMBER

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

Chennai, Dated, 20.11.2024

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.