

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई  
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' 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.2328/Chny/2024  
निर्धारण वर्ष/Assessment Year: 2014-15

Vairavan Muthuraman,  
New No. 45, First Main Road, Shenoy  
Nagar (West), Chennai.

Vs. The Assistant Commissioner of  
Income Tax,  
Circle, 1, Karaikudi.

**[PAN:ABAPM0217G]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri T. Vasudevan, Advocate  
प्रत्यर्थी की ओर से/Respondent by : Smt. Samantha Mullamudi, Addl. CIT  
सुनवाई की तारीख/ Date of hearing : 12.12.2024  
घोषणा की तारीख /Date of Pronouncement : 18.12.2024

**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 08.07.2024 passed by the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [NFAC], Delhi for the assessment year 2014-15.

2. At the outset, the Id. AR Shri T. Vasudevan, Advocate submits that Id. CIT(A) did not give any finding on the legal issue of reopening of assessment under section 147 of the Income Tax Act, 1961 ["Act" in

short] raised by the assessee. He vehemently argued that there was neither any failure on the part of assessee to disclose material facts nor any fresh material had arisen leading to any income escaping assessment, thereby, the reopening of assessment is unsustainable and untenable in law. Further he submits that the issues of house rent allowance claimed under section 37 of the Act, lorry hire charges and TDS on lorry hire charges were examined in the scrutiny proceedings and hence reconsidering the same tantamount to change of opinion. It was further submitted that no reasonable opportunity was afforded by the Id. CIT(A) and prayed that the assessee may be granted one more opportunity to prosecute assessee's case before the Id. CIT(A).

3. The Id. DR Smt. Samantha Mullamudi, Addl. CIT fairly conceded that the matter may be remitted back to the file of the Id. CIT(A) for fresh adjudication.

4. Heard both the parties and perused the material on record. On perusal of the impugned order, we note that before the Id. CIT(A), the assessee has raised ground No. 1 to 5 in objecting to reopening the assessment under section 147 of the Act alleging 'change of opinion', but, however, the Id. CIT(A) did not adjudicate the legal issue raised by

the assessee. Further we note that there is no mention about any notice of hearing has been issued on the assessee or calling for any details on merits. Under the above facts and circumstances, we deem it fit to remand the matter to the file of the Id. CIT(A) for fresh adjudication by affording reasonable opportunity to the assessee. The assessee is at liberty to file evidence in support of his claim. Thus, grounds Nos. 1 to 14 raised by the assessee are allowed for statistical purposes.

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

Order pronounced on 18<sup>th</sup> December, 2024 at Chennai.

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

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

Chennai, Dated, 18.12.2024

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.