

आयकर अपीलीय अधिकरण 'बी' न्यायपीठ चेन्नई में।
**IN THE INCOME TAX APPELLATE TRIBUNAL
'B' 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.2625/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2015-2016)

G. Ramaswamy Naidu Matric Hr.
Sec. School,
Secondary School Campus,
Avanashi Road,
Civil Aerodrome P.O.
Race Course,
Coimbatore 641 018.

Vs. The Assistant Commissioner of
Income Tax (Exemptions)
Coimbatore

[PAN: AABTG 4164C]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: Shri. N. Arjun Raj, Advocate
: Ms. D. Komali Krishna, IRS, CIT.

सुनवाई की तारीख/Date of Hearing

: 17.12.2024

घोषणा की तारीख /Date of Pronouncement

: 19.12.2024

आदेश / ORDER

PER MANU KUMAR GIRI (Judicial Member)

This appeal filed by the assessee is directed against the order of the Ld. Commissioner of Income Tax(Appeals)(NFAC) Delhi [CIT(A)] dated 12.09.2024 for Assessment Year 2015-16.

2. Brief facts of the case are that the appellant is an AOP and not registered u/s 12A of the Act and the said trust is running a school by the

name G Ramaswamy Naidu Matric Higher Secondary School and not filed any return of income. Notice u/s 148A(b) of the Act was issued and duly served. In response to the same, the appellant had filed the return of income declaring total income at Rs. 4,09,230/-. During the course of assessment proceedings, the AO issued notice u/s 142(1) & show-case notice. In response to the same, the appellant has not compliance any details. On perusal of the documents furnished the AO came to the conclusion that the appellant had deposited cash amounting to Rs. 2,48,11,359/- in bank account and not offered any taxation for the said transitions. The Assessing Officer completed the assessment u/s 147 r.w.s. 144 r.w.s. 144B of the Act by assessing the total Income Rs. 2,52,20,590/- thereby raising the tax demand of Rs. 2,34,11,007/-. Assessee further challenged the ex-parte order of assessment u/s 147 r.w.s 144 r.w.s. 144B of the Act before the Id.CIT(A) who proceeded ex-parte and confirmed the order of the AO on merits. Aggrieved, assessee is in appeal before us.

3. Before the Id. Counsel for assessee submitted that the AO has not given sufficient time to file evidence and documents to substantiate his explanation. The Id.DR stated that the assessee is habitual defaulter in appearing before the appellate authority hence no lenient view is to be taken in this case and prayed for dismissal of appeal.

4. Though we concur with the submissions of Ld. Sr. DR however, keeping in mind the principle of natural justice and grant another opportunity of hearing

to the assessee. We also find that assessee has not represented before the Id.CIT(A) despite notices. Accordingly, the impugned order is set aside and the appeal is restored back to the file of Ld. CIT(A) for denovo appeal hearing on legal issues as well as on merits. The Ld.CIT(A) shall proceed for denovo appeal hearing after affording proper opportunity of hearing to the assessee. The assessee is directed to substantiate its case with all evidence, confirmations and documents, if any, forthwith without any fail, failing which Ld. CIT(A) shall be at liberty to proceed disposal of appeal on merits as per law. We make it clear that all legal issues are kept open before the Id.CIT(A).

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

Order pronounced in the open court on 19th day of December, 2024

Sd/-

(मनोज कुमार अग्रवाल)

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / ACCOUNTANT MEMBER

Sd/-

(मनु कुमार गिरि)

(MANU KUMAR GIRI)

न्यायिक सदस्य / JUDICIAL MEMBER

चेन्नई Chennai:

दिनांक Dated : 19-12-2024

KV

आदेश की प्रतिलिपि अग्रेषित /Copy to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Chennai/Coimbatore/Madurai/Salem.
4. विभागीय प्रतिनिधि/DR
5. गार्डफाईल/GF