

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH: CHENNAI

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री जगदीश, लेखासदस्य के समक्ष
BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.2703/Chny/2024
निर्धारण वर्ष /Assessment Year: 2018-19

Rekha Musaddy,
Flat No.G-1, Dorr No.6,
4th Street, Nandanam Extn.,
Chennai – 600 035.
[PAN: ADBPR 6907R]

The Income Tax Officer,
Vs. Non Corporate Ward-1(6),
Chennai.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: Shri R. Venkataraman, C.A
: Ms. Anitha, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 17.12.2024

घोषणा की तारीख /Date of Pronouncement

: 20.12.2024

आदेश / ORDER

PER JAGADISH, A.M :

Aforesaid appeal filed by the assessee for Assessment Year (AY) 2018-19 arises out of the order of Learned Commissioner of Income Tax, National Faceless Appeal Centre (NFAC), Delhi [hereinafter "CIT(A)"] dated 02.09.2024 in the matter of assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) r.w.s 143(3A) & 143(3B) of the Income-tax Act, 1961 (hereinafter "the Act").

2. The assessee is an individual and engaged in the business of trading of earth moving equipments and spares and iron and steel in the name of Ayush Earthmovers. The A.O has completed the assessment u/s. 143(3) of the Act estimating the annual net value of property assessed at Rs. 34,80,000/-, addition on unsecured loans u/s. 68 of the Act of Rs. 15,00,000/-, unexplained credits of Rs. 2,50,000/- and interest on unsecured loans of Rs. 4,28,725/-, and interest disallowance of Rs. 39,04,542/-. Aggrieved, the assessee preferred appeal before Ld. CIT(A), the Ld. CIT(A) has dismissed the appeal ex-parte without discussing the case on merits.

3. The Ld. Authorized Representative (A.R) of the assessee before us has submitted the Ld. CIT(A) has dismissed the appeal without discussing the case on merits and without providing sufficient opportunity to the assessee and requested to provide one more opportunity to substantiate his case.

4. The Ld. Departmental Representative (DR), on the other hand, has relied on the orders of lower authorities.

5. We have heard the rival submissions, and perused the materials available on record. The Ld. CIT(A) had dismissed the appeal without

discussing the case on merits. The Ld. CIT(A) has stated that the assessee is not in a position to submit documents in support of his case. The Ld. AR before us has submitted that all the material available to substantiate their claim and therefore, one more opportunity should be provided to substantiate her case in the interest of justice. We are of the opinion that keeping in view the principles of natural justice, the assessee be provided with another opportunity of hearing to substantiate his case before the A.O. Accordingly, we set aside the orders passed by the lower authorities and restore the matter back to the file of the A.O for *denovo* adjudication after giving reasonable opportunity to the assessee. We also direct the assessee to appear before the A.O on the date of hearing without fail. In view of the above, the appeal filed by the assessee is allowed for statistical purposes only.

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

Order pronounced on 20th December, 2024.

Sd/-
(जॉर्ज जॉर्ज के)
(George George K)
उपअध्यक्ष / Vice President

Sd/-
(जगदीश)
(Jagadish)
लेखा सदस्य / Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 20th December, 2024.

EDN/-

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Chennai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF