

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

माननीय श्री मनु कुमार गिरि, न्यायिक सदस्य एवं
माननीय श्री अमिताभ शुक्ला . लेखा सदस्य के समक्ष।
**BEFORE HON'BLE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER
AND HON'BLE SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

आयकर अपील सं./ ITA No.2783/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2011-2012)

T. Kettimuthu,
Kulla Goundanvalasu
Avalpoondurai (PO)
Erode 638 115.

Vs. The Income Tax Officer,
Ward 2(1)
Erode

[PAN: BRTPK 6998Q]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: Shri Bhupendran, Advocate
: Ms. V. Aswathy, IRS, JCIT.

सुनवाई की तारीख/Date of Hearing : 18.12.2024
घोषणा की तारीख /Date of Pronouncement : 23.12.2024

आदेश / O R D E R

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 30.08.2024 for Assessment Year 2017-18.

2. The registry has noted delay of 185 days in filing the appeal. Considering the super senior age of the assessee (83 yrs old), medical certificate and reasons stated in the affidavit of the Assessee, we condone the delay and admit the appeal for adjudication.

3. Brief facts of the case are that the appellant is an individual. The Id. Assessing Officer noticed from the AIR information that the appellant had sold along with others an immovable property amounting to Rs. 66,89,300/- but the appellant had not filed his Return of Income, Therefore, notice u/s 148 of the Income Tax Act, 1961 (in short 'the Act') was issued on 26.03.2018 and the same was duly served on the appellant on 28.03.2018. Subsequently, notice u/s 142(1) of the Act was issued and served on the appellant on 07.07.2018. Further show cause notices issued and notices u/s 142(1) of the Act served on the appellant on various dates. The assessing officer made an addition of Rs. 10,58,332/- on the grounds of unexplained investments. Being aggrieved with the above, the appellant filed an appeal before the Id. CIT(A). Assessee challenged the order of assessment u/s 144 of the Act before the Id.CIT(A) who proceeded ex-parte and dismissed the appeal on merits. Aggrieved, assessee is in appeal before us.

4. Before us, the Id. Counsel for assessee submitted that the assessee has inadvertently not received the notices issued by the AO and the Id.CIT(A) hence, assessee failed to avail opportunity to file evidence and documents to substantiate his explanation regarding deposits. 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.

5. 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. AO for denovo assessment. The Ld.AO shall proceed for denovo assessment 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. AO shall be at liberty to proceed with the assessment proceedings on merits as per law. We make it clear that all the issues are kept open before the Id.AO.

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

Order pronounced in the open court on 23rd day of December,2024 at Chennai

Sd/-

(अमिताभ शुक्ला)

(AMITABH SHUKLA)

लेखा सदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai:

दिनांक Dated : 23-12-2024

KV

आदेश की प्रतिलिपि अग्रेषित /Copy to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT, Chennai/Coimbatore/Madurai/Salem.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF

Sd/-

(मनु कुमार गिरि)

(MANU KUMAR GIRI)

न्यायिक सदस्य / JUDICIAL MEMBER