

आयकर अपीलिय अधिकरण, 'बी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH: CHENNAI

श्री यस यस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री जगदीश, लेखक सदस्य के समक्ष
BEFORE SHRI SS VISWANETHRA RAVI, JUDICIAL MEMBER AND
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1729/Chny/2024
निर्धारण वर्ष /Assessment Year: 2013-14

Tumkur Kumar Somya,
No.90 Deyar Colony,
1st Cross (West), Thillainagar,
Trichy – 620 018.

Vs. The Income Tax Officer,
Ward-3(2),
Trichy.

[PAN: BNWPS 2044A]

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

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

: Shri R. Venkatesh, FCA
: Ms. Ann Marry Baby, CIT

सुनवाई की तारीख/Date of Hearing

: 29.10.2024

घोषणा की तारीख /Date of Pronouncement

: 31.12.2024

आदेश / ORDER

PER JAGADISH, A.M :

Aforesaid appeal filed by the assessee for Assessment Year (AY) 2013-14 arises out of the order of Learned Commissioner of Income Tax, National Faceless Appeal Centre (NFAC), Delhi [hereinafter "CIT(A)"] dated 07.06.2023 in the matter of assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) r.w.s. 263 of the Income-tax Act, 1961 (hereinafter "the Act") on 21.12.2018.

2. There is a delay of 59 days in filing the appeal by the assessee. The assessee has filed condonation petition stating the reasons for delay in filing the appeal. We have considered the petition of delay in filing the appeal and satisfied that there was sufficient cause for not filing the appeal within the prescribed time limit. Hence, the delay is condoned accordingly.

3. The assessee is an individual filed her return of income on 03.03.2015 for the A.Y 2013-14 declaring total income of Rs.7,73,080/- and assessment was completed u/s. 143(3) of the Act by making addition of Rs. 50,000/- on account of drawings. Subsequently the assessment order was set aside by Ld. PCIT and the A.O completed the assessment u/s. 143(3) r.w.s 263 of the Act by making the addition of gifts received from her husband, Dr. C. Rajkumar, of Rs.24,60,000/- and from her mother-in-law, Mrs. C. Ambica, of Rs.17,30,000/- as unexplained gifts. Aggrieved, the assessee preferred an appeal before Ld. CIT(A). The Ld. CIT(A) has dismissed the appeal ex-parte , without deciding the case on merit.

4. The Ld. Authorized Representative (AR) of the assessee has contended that sufficient opportunity was not provided to the assessee

either before A.O or before Ld. CIT(A) and requested one more opportunity may be given to substantiate her case before the lower authorities.

5. The Ld. D.R relied on the orders of the authorities below and requested to dismiss the appeal.

6. We have heard the rival submissions, and perused the materials available on record. We find that the Ld. CIT(A) has dismissed the appeal, without discussing the case on merit. The Ld. A.R has submitted that one more opportunity may be given in the interests of justice to substantiate her case before the lower authorities. 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 her case before the Ld. CIT(A) subject to payment of costs of Rs.10,000/-. The same shall be paid by the assessee to Tamil Nadu State Legal Services Authority at Hon'ble High Court of Madras within a period of one month from the date of receipt of this order and produce the receipt before the A.O. Accordingly, we remit the matter back to the file of the Ld. CIT(A) to adjudicate this appeal afresh in accordance with law, after giving reasonable opportunity to the assessee. We also direct the assessee to appear before the

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Ld.CIT(A) on the date of hearing without fail and furnish complete details for her fresh consideration. In view of the above, the appeal filed by the assessee is allowed for statistical purposes only.

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

Order pronounced on 31st December, 2024.

Sd/-
(यस यस विश्वनेत्र रवि)
(SS Viswanethra Ravi)
न्यायिक सदस्य / Judicial Member

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

चेन्नई/Chennai, दिनांक/Dated: 31st December, 2024.

EDN/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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