

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

श्री एबी टी. वर्की, न्यायिक सदस्य एवं श्री जगदीश, लेखा सदस्य के समक्ष
BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.182/Chny/2025
निर्धारण वर्ष /Assessment Year: 2017-18

Rajagopal Govindaswami Kumar,
Plot No.1&2, MCN Nagar,
Prakasam Road,
Thoraipakkam,
Chennai – 600 097.
[PAN: AQEPK 2302F]

Vs. The Income Tax Officer,
Non Corporate Ward-15(2),
Chennai.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

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

: Shri K. Anand, C.A
: Ms. R. Anitha, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 24.03.2025

घोषणा की तारीख /Date of Pronouncement

: 26.03.2025

आदेश / ORDER

PER JAGADISH, A.M :

Aforesaid appeal filed by the assessee for Assessment Year (AY) 2017-18 arises out of the order of Learned Commissioner of Income Tax, National Faceless Appeal Centre (NFAC), Delhi [hereinafter "CIT(A)"] dated 25.11.2024 in the matter of assessment framed by the Assessing Officer [AO] u/s. 143(3) of the Income-tax Act, 1961 (hereinafter "the Act") on 31.12.2019.

: - 2 - :

2. The assessee is an individual and filed return of income admitting total income of Rs. 3,30,630/- and agricultural income of Rs.39,00,000/-. The A.O passed order u/s. 143(3) of the Act, making addition of agricultural income of Rs. 39 Lakhs as unexplained credit u/s. 68 of the Act. Aggrieved, the assessee preferred an appeal before Ld. CIT(A). However, the Ld. CIT(A) in ex-parte order passed upheld the addition made by the A.O.

3. The Ld. Authorized Representative (A.R) of the assessee has submitted that due to the sudden demise of Chartered Accountant, the assessee was unaware of the proceeding, therefore could not respond to the notices issued. The Ld AR requested that the case may be remitted back to the Ld. CIT(A) for fresh consideration in the interests of justice.

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

5. We have heard the rival submissions, and perused the materials available on record. 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 Ld. CIT(A). Accordingly, we set aside the orders passed by the Ld. CIT(A) and

: - 3 - :

remit the matter back to the file of the Ld. CIT(A) to adjudicate this appeal afresh in accordance with law. We also direct the assessee to appear before the Ld. CIT(A) on the date of hearing without fail and furnish complete details for fresh consideration. 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 26th March, 2025.

Sd/-
(एबी टी. वर्की)
(**ABY. T. Varkey**)

न्यायिक सदस्य / Judicial Member

Sd/-
(जगदीश)
(**Jagadish**)

लेखा सदस्य / Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 26th March, 2025.

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