

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई  
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI  
श्री वी. दुर्गा राव, न्यायिक सदस्य एवं श्री जी. मंजुनाथा, लेखा सदस्य के समक्ष ।  
Before Shri V. Durga Rao, Judicial Member &  
Shri G. Manjunatha, Accountant Member

आयकर अपील सं./I.T.A. No.3183/Chny/2019  
निर्धारण वर्ष/**Assessment Year: 2011-12**

Shri Dheerendar Raj Bhandari,  
No. 6/3A, Siddharth Residency,  
EVK Sampath Road, Vepery,  
Chennai 600 007.

The Assistant Commissioner of  
Income Tax, Non Corporate Circle 4(1)  
Chennai.

**[PAN: AAQPB3249L]**

(अपीलार्थी /Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : None  
प्रत्यर्थी की ओर से/Respondent by : Shri Suresh Periasamy, JCIT  
सुनवाई की तारीख/ Date of hearing : 28.07.2021  
घोषणा की तारीख /Date of Pronouncement : 28.07.2021

**आदेश /ORDER**

**PER V. DURGA RAO, JUDICIAL MEMBER:**

This appeal filed by the assessee is directed against the order of the Id. Commissioner of Income Tax (Appeals) 5, Chennai, dated 30.08.2019 relevant to the assessment year 2011-12.

2. The issue involved in this appeal is relating to sale of property and earning of Long Term Capital Gains. The assessee has not filed the return of income for the assessment year 2011-12. The Assessing Officer got the information that during the financial year 2010-11, the assessee sold immovable property for a consideration of ₹.48,00,000/-. Hence, the

assessment was reopened under section 147 of the Income Tax Act, 1961 [“Act” in short] and notice under section 148 of the Act was issued on 26.03.2018 and served on 28.03.2018. No return was filed by the assessee in response to the notice under section 148 of the Act. Subsequently, a notice under section 142(1) of the Act was issued. Again, the assessee was asked to produce certain details and documents on or before 25.10.2018. However, the assessee has not complied with the above notice under section 142(1) of the Act. None of the details and documents called for was produced. Another notice under section 142(1) of the Act was also issued on 26.10.2018. Thereafter, one more notice under section 142(1) of the Act was also issued on 22.11.2018 calling for the details and documents. However, the assessee has not complied with any of the notices issued. Therefore, the Assessing Officer completed the assessment under section 144 r.w. section 147 of the Act on 19.12.2018. On appeal before the Id. CIT(A), the assessee has filed certain details with supporting documents and requested for admission of the same as additional evidence. However, the Id. CIT(A) rejected the admission of additional evidence and confirmed the order of the Assessing Officer.

3. On being aggrieved, the assessee preferred an appeal before the Tribunal. When the appeal was taken up for hearing, none appeared on

behalf of the assessee. Hence, we proceeded to decide the appeal after hearing the Id. DR.

4. We have heard the Id. DR, perused the materials available on record and gone through the orders authorities below. We find that though the assessee has not appeared before the Assessing Officer, the assessee wants to file the details in respect of long term capital gains before the Id. CIT(A). The Id. CIT(A) denied to admit the additional evidence. We find that in view of principles of natural justice, one more opportunity should be given to the assessee to substantiate his case on merits. Accordingly, we set aside the order of the Id. CIT(A) and remit the matter back to the file of the Assessing Officer for de novo assessment after considering the details filed by the assessee. The assessee is also directed to file all the details as may be required by the Assessing Officer for completing the assessment.

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

Order pronounced on the 28<sup>th</sup> July, 2021 at Chennai.

Sd/-  
(G. MANJUNATHA)  
ACCOUNTANT MEMBER

Sd/-  
(V. DURGA RAO)  
JUDICIAL MEMBER

Chennai, Dated, the 28.07.2021  
Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to: 1. अपीलार्थी/Appellant, 2. प्रत्यर्थी/Respondent, 3. आयकर आयुक्त (अपील)/CIT(A), 4. आयकर आयुक्त/CIT, 5. विभागीय प्रतिनिधि/DR & 6. गार्ड फाईल/GF.