

आयकर अपीलीय अधिकरण , ' ए ' न्यायपीठ,चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
"A" BENCH, CHENNAI

श्री जॉर्ज माथन, न्यायिक सदस्य एवं श्री एस जयरामन, लेखा सदस्य के समक्ष

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER AND
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER

आयकर अपील सं./I.T.A. No. 2068/Chny/2018

निर्धारण वर्ष/Assessment Year : 2013-14

Smt. Suganya Dhanapal,
No. 291, Moganram Nagar,
Mogappair, Chennai – 600 037.

The Income Tax Officer,
Vs. Non Corporate Ward -18(3),
Chennai – 600 034.

[PAN: AJHPG 4899H]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

Assessee by
Revenue by

: Shri. B. Ramakrishnan, FCA
: Shri. S. Bharath, CIT

सुनवाईकीतारीख/Date of Hearing

: 26.11.2018

घोषणाकीतारीख/Date of Pronouncement

: 26.11.2018

आदेश/ O R D E R

PER S. JAYARAMAN, ACCOUNTANT MEMBER :

The assessee filed this appeal against the order of Commissioner of Income Tax (Appeals)-15, Chennai in ITA No. 68/16-17/CIT(A)-15 dated 28.05.2018 for assessment year 2013-14.

2. Smt. Suganya Dhanapal, the assessee, a salaried employee admitted capital gains and claimed deduction u/s. 54F. Further, she

sold various plots also. On the basis of AIR information, the AO found that cash deposits of Rs. 2,20,50,000/- were in the assessee's bank account, he called for the sources of deposits. Unsatisfied with the assessee's explanation, he made an addition of Rs. 88,50,000/- as unexplained cash credits u/s. 69. Further, he added the interest income received at Rs. 61,891/- and assessed both of them under the head "other sources". Aggrieved, the assessee filed an appeal before the CIT(A). The CIT(A) dismissed the appeal. Aggrieved against the order of the CIT(A), the assessee filed this appeal.

3. The Ld. AR submitted that the assessee explained before the CIT(A), inter alia, that the assessee had total cash sources available at Rs. 2,53,75,160/- as against this, the total deposits made in the bank account was Rs. 2,48,60,481/- only. Since, the amount deposited in the bank account was less than the amount available with the assessee there was not scope for making any unexplained deposits etc. However, the Ld. CIT(A) disposed the appeal stating that apart from filing the grounds of appeal and statement of facts, the assessee never attended any of the hearing posted on 15.03.2018, 17.04.2018 and the final hearing posted as last opportunity on 10.05.2018. Under these circumstances, the appeal is adjudicated on the basis of the averments in the grounds of appeal

and statement of facts, and with reference to the reasons assigned by the Assessing officer for making the addition. Thus, the Ld. CIT(A) disposed the appeal without examining the assessee's written submissions, wherein the assessee explained, inter alia, that she had more cash availability than the impugned cash deposits in her bank accounts, etc. Further, Ld. CIT(A) did not give effective opportunity of being heard to the assessee for explaining the impugned sources to his satisfaction. Per contra, the Ld. DR supported the order of the Ld. CIT(A)

4. We heard the rival submissions. Since, the assessee is pleading that she had more cash availability than the impugned cash deposits in her bank accounts, the facts and circumstances of the case required proper verification. In the facts and circumstances, we deem it fit to remit this issue back to the AO for a fresh examination. The assessee shall lay relevant materials in support of her contention before the AO and comply with the requirements of the AO in accordance with law. The AO is free to conduct appropriate enquiry as deemed fit, but he shall furnish adequate opportunity to the assessee on the material etc to be used against it and decide the matter in accordance with law.

5. In the result, the assessee's appeal is treated as allowed for statistical purposes.

Order pronounced in the open court on 26th November, 2018 at Chennai.

Sd/-
(जॉर्जमाथन)
(GEORGE MATHAN)
न्यायिकसदस्य/Judicial Member

Sd/-
(एसजयरामन)
(S. JAYARAMAN)
लेखासदस्य/Accountant Member

चेन्नई/Chennai,

दिनांक/Dated: 26th November, 2018

JPV

आदेशकीप्रतिलिपिअग्रेषित/Copy to:

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|------------------------|--------------------------|-----------------------------|
| 1. अपीलार्थी/Appellant | 2. प्रत्यर्थी/Respondent | 3. आयकरआयुक्त) अपील(/CIT(A) |
| 4. आयकरआयुक्त/CIT | 5. विभागीयप्रतिनिधि/DR | 6. गार्डफाईल/GF |