

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई  
IN THE INCOME-TAX APPELLATE TRIBUNAL 'B' BENCH, CHENNAI  
श्री इंद्ररी रामा राव, लेखा सदस्य एवं श्री धुव्वुरु आर.एल रेड्डी, न्यायिक सदस्य के समक्ष  
Before Shri Inturi Rama Rao, Accountant Member &  
Shri Duvvuru RL Reddy, Judicial Member

आयकर अपील सं./I.T.A. No. 2371/Chny/2019  
निर्धारण वर्ष/Assessment Year: 2011-12

Shri Lakshmanan Tamilmani  
(Individual), No. 15-5-16-8, Reddappa  
Naidu Colony, Madhanappalle,  
Chittoor, Andhra Pradesh.

The Income Tax Officer,  
Vs. Ward 1,  
Dharmapuri.

**[PAN:ALQPT6566K]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : None  
प्रत्यर्थी की ओर से/Respondent by : Shri J. Pavithran Kumar, JCIT  
सुनवाई की तारीख/ Date of hearing : 05.11.2019  
घोषणा की तारीख /Date of Pronouncement : 27.11.2019

**आदेश / O R D E R**

**PER DUVVURU RL REDDY, JUDICIAL MEMBER:**

This appeal filed by the assessee is directed against the order of the Id. Commissioner of Income Tax (Appeals), Salem, dated 24.06.2019 relevant to the assessment year 2011-12. Besides challenging the issue on merits, the Id. Counsel for the assessee has mainly challenged the ex-parte order passed by the Id. CIT(A).

2. Brief facts of the case are that the assessee has not filed the return of income for the assessment year 2011-12, despite the assessee made

frequent high value inward remittance mostly in cash and subsequent withdrawals in Savings Bank Account No. 000101206731 maintained with ICICI Bank during the financial year 2010-11. Having requisite belief that the income chargeable to tax has escaped assessment within the meaning of section 147 of the Income Tax Act, 1961 ["Act" in short], the Assessing Officer issued notice under section 148 of the Act for filing return of income for the assessment year 2011-12 besides calling details by issuing notice under section 142(1) of the Act with regard to detailed evidences for starting up of the business, copy of licence/TIN No. obtained for the business, M/s. Dimity Fashions, copies of HSBC and ICICI bank statements, etc. The assessee appeared and furnished the copy of ICICI Bank statement for the period 2010-11. Regarding M/s. Dimity Fashions, he stated that he was not having any evidence for the start-up of the business etc., but produced copies of ICICI bank statement for the periods 2009-10 and 2010-11. On verification of the details furnished by the total cash deposits/credits of ₹.11,49,874/- was assessed as income of the assessee. The assessee carried the matter in appeal before the Id. CIT(A). Since, not only there was any representation from assessee's side, but also the assessee has not filed statements of facts and grounds of appeal, the Id. CIT(A) dismissed the appeal of the assessee despite opportunity was given to the assessee to rectify the mistake.

3. On being aggrieved, the assessee is in appeal before the Tribunal. Despite service of notice, none appeared on behalf of the assessee when the appeal was taken up for hearing. Hence, we proceed to decide the appeal on merits after hearing the Id. DR. However, the assessee's counsel has sent an adjournment petition by courier, which was received by the Registry of this Tribunal at 12.10 PM and the same was not taken into account since the same was not received prior to the hearing of the appeal.

4. We have heard the Id. DR, perused the materials available on record and gone through the orders of authorities below. Against the assessment order, the assessee preferred further appeal before the Id. CIT(A). On perusal of the appellate order, we find that despite issuance of various notices, none appeared on behalf of the assessee nor the defects, as stated above, were rectified. Since the assessee could not file the statements of facts and grounds of appeal, the Id. CIT(A) rejected and dismissed the appeal filed by the assessee. When the assessee could file the statements of facts and grounds appeal before the Tribunal, what prevented the assessee to file those details before the Id. CIT(A) was best known to the assessee. However, considering the ends of natural justice, we direct the assessee to file complete details including statements of facts and grounds of appeal before the Id. CIT(A) requiring for adjudication of appeal and after considering those details as may be furnished by the assessee, the Id.

CIT(A) shall decide the issues afresh in accordance with law after allowing an opportunity of being heard to the assessee.

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

Order pronounced on the 27<sup>th</sup> November, 2019 in Chennai.

Sd/-  
(INTURI RAMA RAO)  
ACCOUNTANT MEMBER

Sd/-  
(DUVVURU RL REDDY)  
JUDICIAL MEMBER

Chennai, Dated, 27.11.2019

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.