

आयकर अपीलीय अधिकरण , 'ए/SMC' न्यायपीठ, चेन्नई

**IN THE INCOME TAX APPELLATE TRIBUNAL  
"A/SMC " BENCH, CHENNAI**

श्री जॉर्जमथन, न्यायिक सदस्य एवं श्री एस जयरामन, लेखा सदस्य समक्ष

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

आयकर अपील सं./I.T.A. No.2895/Chny/2019

निर्धारण वर्ष/Assessment Year : 2011-12

Shri. Perumal Batmanadane,  
No. 51, Subramani Swamy Koil  
Street,  
Muthialpet,  
Pondicherry – 605 003.

The Income Tax Officer,  
Vs. Ward – 1,  
Pondicherry.

**[PAN: AJHPB 9528Q]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थीकीओरसे/Appellant by

: Shri. S. Sridhar, Advocate

प्रत्यर्थीकीओरसे/Respondent by

: Shri. A R V Sreenivasan, JCIT

सुनवाईकीतारीख/Date of Hearing

: 21.01.2020

घोषणाकीतारीख/Date of Pronouncement

: 10.03.2020

**आदेश/ ORDER**

**PER S. JAYARAMAN, ACCOUNTANT MEMBER :**

The assessee filed this appeal against the order of Commissioner of Income Tax (Appeals)- Puducherry, in ITA No. 219/CIT(A)-PDY/2018-19 dated 26.09.2019 for assessment year 2011-12.

2. Shri. S. Perumal Batmanadane, the assessee, an individual has not filed his return of income for assessment year 2011-12. During the assessment year, the assessee made cash deposits in his savings bank account. To verify the sources, the AO initiated proceedings u/s. 147 and completed the re-assessment u/s. 144 r.w.s. 147 by treating the cash deposits as an unexplained cash credit u/s. 68. Aggrieved, the assessee filed an appeal before the CIT(A). The Ld. CIT(A) dismissed the assessee's appeal. Aggrieved against that order, the assessee filed this appeal.

3. The Ld. AR pleaded that the Ld. CIT(A) dismissed the appeal without giving adequate opportunity to the assessee and pleaded that one more opportunity may be given to the assessee before the Ld. CIT(A) so that the issues are decided on merits, in the interests of justice. Per contra, the Ld. DR submitted that the Ld. CIT(A) posted the case for hearing for more than two opportunities, the assessee has not filed even letters seeking adjournments. Therefore, the Ld. CIT(A) presumed that the assessee is not interested in pursuing the case and hence, on the basis of material available dismissed the assessee's appeal. Thus, he supported the orders of the Ld. CIT(A) and the AO.

4. We heard the rival submissions and gone through the relevant material. Since the assessee has failed to pursue the appeal before the Ld. CIT(A), the Ld. CIT(A) dismissed the appeal. Since the assessee pleads one more opportunity before the Ld. CIT(A) for deciding the issues on merit, we deem it fit to remit the issues back to the file of Ld. CIT(A) for a fresh examination subject to a cost of Rs. 10,000/- on the assessee, who shall pay the same to the Prime Minister National Relief Fund (PMNRF). Subject to the assessee depositing Rs. 10,000/-, to the PMNRF and producing the copy of the receipt thereof before the Ld. CIT(A), the Ld. CIT(A) would post the case for hearing. The assessee shall place relevant material before the Ld. CIT(A) and actively pursue his appeal before the Ld. CIT(A) in accordance with law. The Ld. CIT(A), on due examination of them and after affording due opportunity to the assessee/AO, as the case may be, shall decide the issues in accordance with law.

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

Order pronounced on Tuesday, 10<sup>th</sup> March, 2020 at Chennai.

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

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

चेन्नई/Chennai,

दिनांक/Dated: 10<sup>th</sup> March, 2020

**JPV**

आदेशकीप्रतिलिपिअग्रेषित/Copy to:

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