

आयकर अपीलिय अधिकरण, 'सी' (एस एम सी) न्यायपीठ, चेन्नई  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
'C' (SMC) BENCH, CHENNAI  
श्री जॉर्ज माथन, न्यायिक सदस्य के समक्ष

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER**

आयकर अपील सं./ITA No.: **3367 / CHNY / 2019**

निर्धारण वर्ष / Assessment Year: 2011-12

**Shri Enayathullah,**  
New No.52, Old No.62,  
Mir Bakshi Ali Street,  
Royapettah,  
Chennai – 600 014.

v. The Income Tax Officer,  
Non-Corporate Ward – 11(4),  
Chennai.

**PAN : AAAP1972H**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: None

प्रत्यर्थी की ओर से/Respondent by

: Smt. R.Anitha, JCIT

सुनवाई की तारीख/Date of Hearing

: 18.08.2020

घोषणा की तारीख/Date of Pronouncement

: 18.08.2020

**आदेश / O R D E R**

This is an appeal filed by the assessee against the order of the learned Commissioner of Income Tax (Appeals) - 13, Chennai in ITA No.191/2018-19/AY:2011-12/CIT(A)-13 dated 19.10.2019 for the assessment year 2011-12.

2. None represented on behalf of the assessee and Smt. R.Anitha, JCIT represented on behalf of the Revenue.

3. It was submitted by the Ld.DR that the assessee has not produced any evidence to substantiate his arguments that the cash deposited in the HDFC bank account of the assessee was from explained sources. In reply to a specific query put to her, as to whether the assessee can be granted another opportunity before the Assessing Officer, it was responded that she had no objection but it was the duty of the assessee to substantiate the cash deposits in his bank account.

4. I have considered the submissions of the Ld.DR through video conferencing. It is noticed that the assessee has been non-cooperative in the assessment proceedings and the appellate proceedings. Even before the Tribunal, the assessee remains absent. However, considering the interest of natural justice, I'm of the view that the issues in this appeal must be restored to the file of the Assessing Officer for re-adjudication after granting the assessee adequate opportunity to substantiate his claim. In these circumstances, the issues in this appeal are restored to the file of the Ld.AO for re-adjudication after granting the assessee adequate opportunity of being heard. In the event that the assessee remains non-cooperative and fails to produce adequate evidence before the Assessing Officer, the Assessing Officer shall be at liberty to draw inference.

5. In the result, the appeal of the assessee is partly-allowed for statistical purposes.

Order pronounced in the open court on 18<sup>th</sup> August, 2020 at Chennai.

Sd/-  
(जॉर्ज माथन)  
(George Mathan)  
न्यायिक सदस्य/Judicial Member

चेन्नई/Chennai,  
दिनांक/Dated, the 18<sup>th</sup> August, 2020

**RSR**

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.            |