

आयकर अपीलिय अधिकरण, 'बी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL 'B' BENCH: CHENNAI

श्री वी दुर्गा राव, न्यायिक सदस्य एवं श्री जी मंजूनाथा, लेखा सदस्य के समक्ष

**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND
SHRI G. MANJUNATHA, ACCOUNTANT MEMBER**

**I.T.A. No.123/Chny/2020
(Assessment Years: 2011 - 2012)**

Shri . Ramu Naicker Raja,
Prop. M/s. R.R. Plaza,
No.6, Thayumanavar Street,
ATTUR – 636 102
Salem District – T.N.

Vs. The Assistant Commissioner
of Income Tax,
Circle – 1,
Salem – 636 007
Tamil Nadu

PAN : ACCPR 2046P

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

: Mr. N. Narayanan,
Retd. Addl. CIT

प्रत्यर्थी की ओर से /Respondent by

: Mr. Suresh Periasamy, JCIT

सुनवाई की तारीख/Date of Hearing

: 08.02.2021

घोषणा की तारीख /Date of Pronouncement

: 09.02.2021

आदेश / ORDER

PER V. DURGA RAO, JUDICIAL MEMBER:

The appeal filed by the Assessee is directed against the order of the learned Commissioner of Income Tax (Appeals), Salem in I.T.A. No.285/2018-19 dated 22.11.2019 pertaining to assessment year 2011 - 2012.

2. The facts are in brief is that the Assessee had filed the return of income by declaring a total income of Rs.9,95,080/-. The Assessee had not filed the return of income within the stipulated time as permitted u/s.139(1) and therefore the Assessing Officer by issuing a notice u/s.147 of the Income Tax Act, 1961, completed the assessment u/s.143(3) r.w.s.147 of the Income Tax Act, 1961. In the assessment order the Assessing Officer has noted that the Assessee has made a cash deposit of Rs.11,16,027/- and has not given any explanation and therefore the Assessing Officer treated the entire amount as unexplained cash credit to the bank account of the Assessee u/s.68 of the Income Tax Act, 1961 and accordingly the assessment was complete.

3. Before the learned Commissioner of Income Tax (Appeals), the Assessee has submitted that Rs.4,55,000/- has been received from his elder son and Rs.1,60,000/- was received from his wife and Rs.2,50,000/- was received from his another son, Shri. R. Hariharan and the remaining balance amount were from past savings of his family.

4. The learned Commissioner of Income Tax (Appeals) by considering the explanation given by the Assessee has observed that the Assessee has not filed any details and therefore confirmed the order of the Assessing Officer.

5. We have heard both the sides through video conferencing, perused the materials available on record and gone through the orders of the authorities below.

6. Before us, both the parties agreed that the issue may be remitted back to the Assessing Officer to pass an assessment order *de nova* in accordance with law. The learned Counsel for the Assessee had also submitted that he will file all the relevant details before the Assessing Officer.

7. In view of the above, we set aside the order passed by the learned Commissioner of Income Tax (Appeals) and direct the Assessing Officer to pass an assessment order *de nova* in accordance with law.

8. In the result, the appeal filed by the Assessee in I.T.A No.123 /Chny/2020 is allowed for statistical purpose.

Order pronounced on 9th February, 2021 in Chennai.

Sd/-

(श्री जी मंजूनाथा)

(G. MANJUNATHA)

लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-

(श्री वी दुर्गा राव)

(V. DURGA RAO)

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai, दिनांक/Dated: 9th February, 2021

IA, Sr. P.S

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