

**आयकर अपीलीय अधिकरण, “डी” न्यायपीठ, चेन्नई**  
IN THE INCOME-TAX APPELLATE TRIBUNAL ‘D’ BENCH, CHENNAI  
श्री धुव्वुरु आर.एल रेड्डी, न्यायिक सदस्य एवं श्री एस जयरामन, लेखा सदस्य के समक्ष  
Before Shri Duvvuru RL Reddy, Judicial Member &  
Shri S. Jayaraman, Accountant Member

आयकर अपील सं./I.T.A. No. 2535/Chny/2019  
निर्धारण वर्ष/**Assessment Year:2011-12**

Smt. Shankaralingam Arunthathi,  
No. 252, Chellappa Street, Kosapet,  
Chennai 600 012.  
**[PAN:AAIPA0609F]**

Vs. The Assistant Commissioner of  
Income Tax,  
Non Corporate Ward 11(1),  
Chennai.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : None  
प्रत्यर्थी की ओर से/Respondent by : Mrs. R. Anita, JCIT  
सुनवाई की तारीख/ Date of hearing : 10.02.2021  
घोषणा की तारीख /Date of Pronouncement : 15.03.2021

**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) 13, Chennai, dated 27.06.2019 relevant to the assessment year 2011-12. Besides challenging the confirmation of disallowance of ₹.10,93,917/- as unexplained source of cash as income from other sources, the assessee has also challenged the ex-parte order passed by the Id. CIT(A) by raising specific ground.

2. Brief facts of the case are that during the financial year 2010-11, the assessee made cash deposits of ₹.10,78,000/- in her savings bank account

with Indian Overseas Bank, Chennai. Since the assessee has not filed her return of income for the assessment year 2011-12, the Assessing Officer issued notice under section 148 of the Income Tax Act, 1961 ["Act" in short] for filing the return of income. The notice returned unserved with the remark that 'no such person'. Thereafter, the notice was served by affixing at the address available in the PAN database. There was no compliance to the notices issued to the assessee in the address given in the bank account also. Thereafter, a show-cause notice was issued to the assessee to explain the cash deposited in the bank account on various dates. In response, the AR of the assessee appeared and filed power and a copy of ITR-V indicating that the return was filed on 19.08.2018 admitting a total income of ₹.15,917/- being the interest from savings bank account. As the return was not e-verified, the Assessing Officer completed the assessment under section 144 of the Act. On appeal, since the assessee could not responded/represented her case, the Id. CIT(A) dismissed the appeal on merits.

3. On being aggrieved, the assessee is in appeal before the Tribunal. None represented on behalf of the assessee when the appeal was taken up for hearing. Hence we proceed to decide the appeal after hearing the Id. DR.

4. We have heard the Id. DR and gone through the orders of authorities below. On perusal of the appellate order, the Id. CIT(A) has stated that there was no response to the notices issued on various dates, but, there was no

mention about services of notices. In the grounds of appeal, the assessee has stated that she was prevented by reasonable cause for not putting appearance before the authorities below and she has a good case on merits and is keen on prosecuting the appeal and prayed for an opportunity of being heard to present her case with evidence to substantiate the genuineness of the transaction. Considering the above plea taken by the assessee, we are of the considered opinion that the assessee should be given reasonable opportunity of being heard to represent its case before the Id. CIT(A) to meet the ends of natural justice. Accordingly, we set aside the appellate order and the Id. CIT(A) is directed to adjudicate the issue raised in the appeal of the assessee on merits after affording an opportunity of being heard. The assessee is also directed to produce the evidence to substantiate the genuineness of the transaction before the Id. CIT(A) for consideration.

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

Order pronounced on the 15<sup>th</sup> March, 2021 in Chennai.

Sd/-  
(S. JAYARAMAN)  
ACCOUNTANT MEMBER

Sd/-  
(DUVVURU RL REDDY)  
JUDICIAL MEMBER

Chennai, Dated, 15.03.2021

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.