

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH: CHENNAI

श्री वी दुर्गा राव, न्यायिक सदस्य एवं श्री जी मंजूनथ, लेखा सदस्य के समक्ष
BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND
SHRI G. MANJUNATHA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.2988/Chny/2019
निर्धारण वर्ष /Assessment Year: 2015-16

Mrs. Lalith Kumar Padma,
C-17 No.204/232, Lalwani Bankers,
Shop-1, TTK Road, Alwarpet,
Chennai – 600 045.
[PAN: AAAPL 9844M]

The Asst. Commissioner of
Income Tax,
Non Corporate Circle-2,
Chennai.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by

: Mr. M. Mahaveer Chand Jain,
FCA

प्रत्यर्थी की ओर से /Respondent by

: Mr. ARV Sreenivasan,
Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 25.10.2021

घोषणा की तारीख /Date of Pronouncement

: 25.10.2021

आदेश / ORDER

Per V. Durga Rao, Judicial Member:

This appeal filed by the assessee is directed against the order of the Learned Commissioner of Income Tax (Appeals)-2, Chennai in I.T.A No.153/CIT(A)-2/2017-18 dated 29.08.2019 relevant to the Assessment Year 2015-16.

2. The brief facts of the case are that the assessee is an individual engaged in money lending business, filed her return of income by declaring total income of Rs. 6,37,010/-. The case of the assessee was selected for scrutiny under CASS under the category of LIMITED SCRUTINY for the reason that whether the cash deposits have made from the undisclosed sources. In response to notice, the assessee's counsel appeared and he has submitted before the A.O that he will produce the books of accounts for verification. However, the assessee has not produced any books of accounts therefore, the A.O has made addition u/s. 68 of the Income Tax Act, 1961 (hereinafter as "the Act"). None appeared before the Ld. CIT(A) therefore, the Ld. CIT(A) has passed an ex-parte order.

3. Before us, the Id. Counsel for the assessee has submitted that all the details in respect of cash deposits made by the assessee are readily available with the assessee and the same is filed in the form of paper book and submitted that the issue may be remitted back to the A.O to substantiate his case before the A.O.

4. On the other hand, the Ld. Departmental Representative has supported the orders of the authorities below.

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

6. In this case the assessee has made cash deposits in his bank account and the A.O was asked the source, he has not filed any details therefore, the A.O made addition u/s. 68 of the Act. On appeal, the Ld. CIT(A) has passed an ex-parte order. Under these facts and circumstances of the case, we are of the opinion that one more opportunity should be given to the assessee to substantiate his case before the A.O. Accordingly, the order passed by the Ld. CIT(A) is set aside and remit the matter back to the file of the A.O to adjudicate this appeal afresh *denovo* in accordance with law, after giving reasonable opportunity to the assessee. We also direct the assessee to file all relevant material to substantiate his case before the A.O. In view of the above, the appeal filed by the assessee is allowed for statistical purposes.

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

Order pronounced on 25th October, 2021 in Chennai.

Sd/-

(श्री जी मंजूनाथा)

(G. MANJUNATHA)

लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-

(वी दुर्गा राव)

(V. DURGA RAO)

न्यायिक सदस्य/JUDICIAL MEMBER

चेन्नई/Chennai, दिनांक/Dated: 25th October, 2021.

EDN/-

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