

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL, 'A' BENCH, CHENNAI
श्री महावीर सिंह, उपाध्यक्ष एवं श्री जी. मंजुनाथ, लेखा सदस्य के समक्ष
BEFORE SHRI MAHAVIR SINGH, VICE-PRESIDENT
AND SHRI G. MANJUNATHA, ACCOUNTANT MEMBER

आयकरअपीलसं./I.T.A.No.439/Chny/2019

(निर्धारणवर्ष / Assessment Year: 2011-12)

Mr. D. Kumar 7, Subrayalu Nagar, Chrompet, Chennai-600 044.	Vs	The Joint Commissioner of Income Tax, Business Range, Tambaram.
PAN: AMNPK 5288K		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	None
प्रत्यर्थीकीओरसे/Respondent by	:	Mr. AR.V. Sreenivasan, Addl.CIT

मुनवाईकीतारीख/Date of hearing	:	08.12.2021
घोषणाकीतारीख /Date of Pronouncement	:	22.12.2021

आदेश / ORDER

PER G.MANJUNATHA, AM:

This appeal filed by the assessee is directed against order passed by the learned Commissioner of Income Tax (Appeals)- 10, Chennai dated 08.11.2018 and pertains to assessment year 2011-12.

2. The assessee has raised following grounds of appeal:-

"1. To delete the addition of Rs.10,00,000/- which is factually, legally not tenable.

2. To allow the deduction claimed under Chapter VIA totaling of Rs.6,43,607/- by the assessee merely the reason that supporting not provided for the claim.

3. Not to charge additional interest under Section 234B of the Income Tax Act, 1961."

4. To pass such order as your Honour may deem fit considering the facts and circumstances of the case and render justice.”

3. Brief facts of the case are that the assessee is an individual engaged in the business of supplying blue metals under proprietorship concern M/s. Kamadhenu Blue Metal filed his return of income for assessment year 2011-12 on 17.11.2011 admitting total income of Rs.11,49,440/-. The case was selected for scrutiny and notice u/s.143(2) & 142(1) dated 01.08.2012 & 27.06.2013 respectively were issued to the assessee. During the course of scrutiny proceedings, the Assessing Officer noticed that as per information cash deposit of Rs.10,00,000/- was made into savings bank account of the assessee in Allahabad bank. When the assessee was asked to explain and furnish details of cash deposited into his bank account, neither he appeared nor filed any details. According to the Assessing Officer, in absence of any details, source for cash deposited into SB account of the assessee remained unexplained. Therefore, the Assessing Officer has passed ex-parte assessment order u/s.144 / 143(3) of the Income Tax Act, 1961, making addition of Rs.10,00,000/- towards unexplained investment u/s.69 of the Act and also disallowed deduction

claimed by the assessee for various expenses incurred amounting to Rs.14,57,620/- for not furnishing any evidence in support of his claim.

4. Being aggrieved by the assessment order, the assessee filed an appeal before the learned CIT(A). Before the learned CIT(A), despite various dates of hearing was provided, the assessee neither appeared nor filed any submissions to justify his case. Therefore, the learned CIT(A) based on facts available on record sustained additions made by the Assessing Officer amounting to Rs.10.00 lakhs as unexplained investment u/s.69 of the Act and also disallowed deduction of 30% towards expenses debited into profit & loss account / under Chapter VIA for want of evidence/details. Being aggrieved by order passed by the learned CIT(A), the assessee is in appeal before us.

5. None appeared for the assessee. We have heard learned DR and perused relevant materials available on record. We find that despite number of opportunities was given to the assessee to represent his case, the assessee neither appeared nor furnished any details. Further, notice issued to the assessee was returned unserved. Therefore, we are of the considered

view that there is no purpose in keeping appeal filed by the assessee and hence, appeal filed by the assessee is set aside to the file of Assessing Officer and direct the Assessing Officer to serve proper notice to the assessee by using his office and reframe assessment in accordance with law, after providing adequate opportunity of hearing to the assessee.

6. In the result, appeal filed by the assessee is treated as allowed for statistical purposes.

Order pronounced in the open court on 22nd December, 2021

Sd/-
(महावीर सिंह)
(Mahavir Singh)
उपाध्यक्ष/ Vice-President
चेन्नई/Chennai,

दिनांक/Dated 22nd December, 2021
DS

Sd/-
(जी. मंजुनाथ)
(G. Manjunatha)
लेखा सदस्य / Accountant Member

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. Appellant
2. Respondent
3. आयकर आयुक्त (अपील)/CIT(A)
4. आयकर आयुक्त/CIT
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF.