

**आयकर अपीलीय अधिकरण 'सी' न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**"C" BENCH, CHENNAI**

**माननीय श्री महावीर सिंह, उपाध्यक्ष एवं**  
**माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।**  
**BEFORE HON'BLE SHRI MAHAVIR SINGH, VICE PRESIDENT AND**  
**HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM**

आयकर अपील सं./ ITA No.246/Chny/2019  
(निर्धारण वर्ष / Assessment Year: 2011-12)

<b>Shri S. Saravanan</b> C/o M/s. Suba Broilers, No.13A, Takker Bungalow, Woraiyur, Trichy – 620 003.	<b>बनाम/ Vs.</b>	<b>ITO,</b> Ward-2(1), Trichy.
स्थायी लेखा सं./जीआइ आर सं./PAN/GIR No. BAEPS-5557-H		
(□ पीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थी की ओरसे/ <b>Appellant by</b>	:	Shri S. Sridhar (Advocate) – Ld. AR
प्रत्यर्थी की ओरसे/ <b>Respondent by</b>	:	Shri G. Johnson (Addl. CIT) –Ld. DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	20-12-2021
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	20-12-2021

**आदेश / O R D E R**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2011-12 arises out of the order of learned Commissioner of Income Tax (Appeals)-1, Trichy [CIT(A)] dated 18-12-2018 in the matter of assessment framed by Ld. Assessing Officer [AO] u/s.144 r.w.s. 143(3) of the Act on 25-03-2014.

2. The Ld. AR, at the outset, submitted that the assessment has been framed on best judgment basis since the assessee could not submit full details during appellate proceedings. In the said background, citing principle of natural justice, Ld. AR pleaded to restore the matter back to

the file of Ld. AO. The Ld. DR, on the other hand, submitted that the assessee failed to substantiate the cash deposit in the bank account. Having heard rival submissions, our adjudication would be as given in succeeding paragraphs.

3. The material on record would show that an assessment was framed against the assessee on 25-03-2014. Since the assessee failed to make effective representation, the assessment was completed on *best judgment basis* after adding an amount of Rs.69.41 Lacs, being cash deposited by the assessee in the savings bank account. The position materially remained the same during appellate proceedings which led to confirmation of stand of Ld. AO. Aggrieved, the assessee is in further appeal before us.

4. Though we concur with the submissions of Ld. DR that the assessee has remained negligent to attend the proceedings before lower authorities, however, keeping in view the principle of natural justice, we restore the matter of assessment back to the file of Ld. AO to frame fresh assessment with a direction to the assessee to substantiate his stand failing which Ld. AO shall be at liberty to proceed with the assessment on the basis of material on record.

5. The appeal stand allowed for statistical purposes.

Order pronounced on 20<sup>th</sup> December, 2021.

**Sd/-**  
**(MAHAVIR SINGH)**  
**उपाध्यक्ष / VICE PRESIDENT**

**Sd/-**  
**(MANOJ KUMAR AGGARWAL)**  
**लेखक सदस्य / ACCOUNTANT MEMBER**

चेन्नई / Chennai; दिनांक / Dated : 20-12-2021  
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