

**आयकर अपीलीय अधिकरण 'डी' न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**"D" 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.3227/Chny/2019**  
(निर्धारण वर्ष / **Assessment Year: 2014-15**)

<b>Shri Kanniappan Perumal</b> No.8, Narasimha Nagar, 2 <sup>nd</sup> Street, Pulianthope, Chennai – 600 012.	<b>बनाम/ Vs.</b>	<b>ITO,</b> Non-Corporate Ward-10(3), Chennai.
<b>स्थायी लेखा सं./जीआइ आर सं./PAN/GIR No. AGJPP-9508-B</b>		
(□ पीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थी की ओरसे/ <b>Appellant by</b>	:	Shri R.S. Balaji (Advocate) – Ld. AR
प्रत्यर्थी की ओरसे/ <b>Respondent by</b>	:	Ms. R. Anita (Addl. CIT) –Ld. DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	10-01-2022
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	10-01-2022

**आदेश / O R D E R**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2014-15 arises out of the order of learned Commissioner of Income Tax (Appeals)-12, Chennai [CIT(A)] dated 31.12.2018 in the matter of assessment framed by Ld. Assessing Officer [AO] u/s.143(3) of the Act on 29.12.2016. The assessee is aggrieved by confirmation of addition of Rs.6.89 Lacs in the impugned order.

2. The registry has noted a delay of 262 days in the appeal, the condonation of which has been sought by Ld. AR on the strength of assessee's affidavit dated 25.11.2019. It has been submitted by the assessee that all the records, documents and order copies were handed over to auditor who could not file appeal in time since his mother expired at that time. Though the Ld. DR opposed the admission of appeal, however, keeping in view the fact that the assessee is a resident individual and a small tax payer, we condone the delay and proceed with the adjudication of appeal on merits.

3. Upon perusal of assessment order, it could be gathered that the assessee invested a sum of Rs.6.89 Lacs through bank. However, the assessee failed to satisfactorily explain the source of investment and accordingly, the amount of Rs.6.89 Lacs was added to the income of the assessee by Ld. AO. During appellate proceedings, the assessee submitted that the source of investment was unsecured loans taken by assessee from 6 persons as detailed in para 6.1 of impugned order. However, the plea was rejected by Ld. CIT(A) by observing that full details were not furnished and the documents were incomplete. Aggrieved, the assessee is in further appeal before us.

4. Before us, Ld. AR has pleaded for another opportunity to substantiate the source of investment. Keeping in view the same, we restore the matter back to the file of Ld. CIT(A) with a direction to the assessee to file sufficient documentary evidences to the satisfaction of lower authorities to substantiate the source of investment failing which Ld. CIT(A) shall be at liberty to proceed with the adjudication on the basis of material on record.

5. The appeal stand allowed for statistical purposes.

Order pronounced on 10<sup>th</sup> January, 2022.

Sd/-  
(MAHAVIR SINGH)  
उपाध्यक्ष / VICE PRESIDENT

Sd/-  
(MANOJ KUMAR AGGARWAL)  
लेखासदस्य / ACCOUNTANT MEMBER

चेन्नई / Chennai; दिनांक / Dated : 10-01-2022  
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