

आयकर अपीलीय अधिकरण, 'सी' न्यायापीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'C' BENCH, CHENNAI
श्री वी दुर्गारत्न न्यायिक सदस्य एवं श्री जी. मंजुनाथ लेखासदस्य के समक्ष
Before Shri V. Durga Rao, Judicial Member &
Shri G. Manjunatha, Accountant Member

आयकर अपील सं./I.T.A. No.156/Chny/2021
निर्धारण वर्ष/Assessment Year:2017-18

Shri Ramakrishnan Prabakaran,
6/1/64, Tharamangalam Main Road,
Jalakandapurammettur,
Salem – 636 501.
[PAN: ATQPP 5883P]

The Income Tax Officer,
Vs. Ward-1(9),
Salem.

(अपीलकर्ता/Appellant)

(प्रत्यर्थी/Respondent)

अपीलकर्ता की ओर से / Appellant by : Shri S. Sridhar, Advocate
प्रत्यर्थी की ओर से/Respondent by : Shri P. Sajit Kumar, JCIT
सुनवाई की तारीख/ Date of hearing : 12.05.2022
घोषणा की तारीख /Date of Pronouncement : 18.05.2022

आदेश /O R D E R

PER V. DURGA RAO., JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the order of the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [NFAC], New Delhi dated 15.04.2021 relevant to the assessment year 2017-18.

2. In this case, the assessee has deposited an amount of Rs. 4,10,500/- and Rs. 4,00,000/- on various dates. When the Assessing Officer (A.O) was asked the assessee, the assessee has submitted that the above money was earned out of his mother's saree business. The Ld. Counsel for the

assessee also submitted that the bank account is a joint account all the transactions pertain to his mother and not related to him. The A.O has not satisfied with the explanation of the assessee and addition was made u/s. 69A of the Income Tax Act, 1961 ["Act" in short]. On appeal, the Id. CIT(A) confirmed the order of the A.O more or less by following the same view of the A.O.

3. On being aggrieved, the assessee is in appeal before the Tribunal Before us, the Ld. counsel for the assessee has submitted that one more opportunity should be given to the assessee to substantiate his case before the Ld. CIT(A).

4. On the other hand, the Id. DR strongly supported the orders passed by the authorities below.

5. We have heard both the sides, perused the materials available on record and gone through the orders of authorities below. After considering the entire 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 Ld. CIT(A). In view of the above, we set aside the order passed by the Ld. CIT(A) and remit the matter back to the file of the Ld. CIT(A) and the Ld. CIT(A) is directed to pass an order in accordance with law after considering the detailed explanation given by the assessee.

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

Order pronounced on the 18th May, 2022 in Chennai.

Sd/-
(G. MANJUNATHA)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Chennai, Dated 18.05.2022

EDN/-

आदेश की प्रतिलिपि ँग्रेषित/Copy to: 1. ँपीलर्षी/Appellant, 2.प्रत्यर्षी/
Respondent, 3. आयकर आयुक्त (ँपील)/CIT(A), 4. आयकर आयुक्त/CIT, 5.
विभर्षीय प्रतिनिधि/DR & 6. गर्षी फर्षील/GF.