

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH: CHENNAI

श्री महावीर सिंह, उपाध्यक्ष एवं डॉ दीपक पी. रिपोटे, लेखा सदस्य के समक्ष
BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.225/Chny/2022
निर्धारण वर्ष /Assessment Year: 2017-18

Kailasam Pillai Saravanan,
No.6/90, North Street, Elurpatti,
Thottiyam, Trichy – 621 215.
[PAN: BXOPS-8501-G]

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

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से /Respondent by

: None
: Shri Sajit Kumar, JCIT

सुनवाई की तारीख/Date of Hearing

: 23.08.2022

घोषणा की तारीख /Date of Pronouncement

: 26.08.2022

आदेश / **ORDER**

Per Mahavir Singh, Vice President :

This appeal by the assessee is arising out of the order of Commissioner of Income Tax, National Faceless Appeal Centre (NFAC), Delhi, in Appeal No.CIT(A), Tiruchirapalli-1/10020/2020-21 dated 29.03.2022. The Assessment was framed by Income Tax Officer, Ward-1(1), Trichy for the relevant Assessment Year 2017-18 u/s. 144 of the Income Tax Act, 1961 (hereinafter 'the Act').

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2. We have heard Ld. Sr. D.R and gone through the facts of this case, we also noted that the assessee made request for adjournment, which was rejected by the Bench after going through the case records. We have gone through the order of CIT(A) and noted that the CIT(A)'s adjudication on the issue of addition of demonetized cash deposited in assessee's bank account i.e., Indian Bank, Meiakkalanaickenpatti was not at all examined and decided except discussion of some case laws of legal aspect. The CIT(A) has not at all discussed the fact and simpliciter confirmed the assessment order vide Para 9.3, which reads as under:

"9.3 Considering the above factual matrix of the case despite being given ample opportunities during assessment and appellate proceedings, failed to offer any, explanation about the nature and source of the cash deposit amounting to Rs. 60,42,400/- in bank account. Accordingly, the addition of Rs. 60,42,400/- is confirmed. Hence, this ground of appeal is dismissed."

3. When these facts are confronted to Ld. Sr. D.R, he could not controvert the above factual situation, but, he relied on the assessment order and the order of the CIT(A).

4. We have gone through the assessment order and noted that the assessment order is exparte order u/s. 144 of the Act and it means that the assessee was never allowed opportunity to provide the evidences or prove his case for cash deposit amounting to Rs. 60,42,400/-. In term of the above, in the interest of natural justice to

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afford the assessee a reasonable opportunity, we set aside the order of CIT(A) and remand the matter back to the file of CIT(A) for fresh adjudication.

5. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 26th August, 2022.

Sd/-
(डॉ दीपक पी. रिपोटे)
(Dr. Dipak P. Ripote)
लेखा सदस्य /Accountant Member

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

चेन्नई/Chennai, दिनांक/Dated: 26th August, 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