

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL, 'A' BENCH, CHENNAI
श्री जी. मंजुनाथ, लेखा सदस्य के समक्ष
BEFORE SHRI G.MANJUNATHA, ACCOUNTANT MEMBER

आयकरअपीलसं./I.T.A.No.605/Chny/2022

(निर्धारणवर्ष / Assessment Year: 2017-18)

Mr. Kuppusamy K.Ravichandran, 23, Rajaji Nagar, CTO Colony Salem-636 004.	Vs	The Income Tax Officer, Ward-1(4) Salem.
PAN: AKLPK 4414D		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Mr. N.Arjunraj, C.A for Mr.S.Sridhar, Advocate
प्रत्यर्थीकीओरसे/Respondent by	:	Mr. N.Sanjay Gandhi, Addl.CIT

सुनवाईकीतारीख/Date of hearing	:	14.09.2022
घोषणाकीतारीख /Date of Pronouncement	:	14 .09.2022

आदेश / ORDER

This appeal filed by the assessee is directed against order passed by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 23.05.2022 and pertains to assessment year 2017-18.

2. Brief facts of the case are that the assessee is an individual filed his return of income for the assessment year 2017-18 on 11.07.2017 admitting total income of Rs.3,85,880/-. The case was selected for scrutiny to verify cash deposits during demonetization period. During the course of assessment proceedings, the Assessing Officer noticed that the assessee has deposited a sum of Rs.15,02,000/- in his savings bank

account with Karur Vysya Bank account no. 1246155000092243. The Assessing Officer called upon the assessee to explain source for cash deposits, particularly, in light of deposits made during demonetization period. In response, the assessee submitted that cash deposits was out of past savings from his salary account. The Assessing Officer considered explanation furnished by the assessee and accepted deposits to the tune of Rs.7,90,054/- out of closing balance available as on 08.11.2016. However, in respect of balance amount of Rs.7,11,946/- deposited after 08.11.2016, same has been treated as unexplained money and brought to tax under section 69A of the Income Tax Act, 1961. Being aggrieved by the assessment order, the assessee preferred an appeal before the learned CIT(A).

3. The first appellate authority, National Faceless Appeal Centre (NFAC), Delhi, issued various notices to the assessee as recorded in para 4.1 of the learned CIT(A) order. The assessee neither appeared nor sought any adjournment. Therefore, the learned CIT(A) disposed off appeal filed by the assessee and sustained additions made by the Assessing

Officer towards cash deposits made in the bank account. Aggrieved by the CIT(A) order, the assessee is in appeal before us.

4. The learned A.R for the assessee submitted that the assessee could not appear before the first appellate authority, because notice issued by NFAC, Delhi was not noticed by the assessee through e-mail provided in the return of income filed for the relevant assessment year. Therefore, one more opportunity may be given to the assessee to go back to the first appellate authority to explain his case.

5. The learned DR, on the other hand, supporting order of the learned CIT(A) submitted that appeal may be set aside to file of the learned CIT(A).

6. Having heard both the sides and considered relevant materials on record, I find that the assessee is an aged person could not notice, when the call letter was issued by the first appellate authority fixing case for hearing. Therefore, the assessee could not appear before the learned CIT(A) to explain his case. Therefore, keeping in view of his old age and also to

give one more opportunity of hearing to the assessee, I set aside the issue to the file of the learned CIT(A) to give one more opportunity of hearing to the assessee. The assessee shall appear before the first appellate authority without seeking any adjournment.

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

Order pronounced in the open court on 14th September, 2022

Sd/-

(जी. मंजुनाथ)

(G. Manjunatha)

लेखा सदस्य / Accountant Member

चेन्नई/Chennai,

दिनांक/Dated 14th September, 2022

DS

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.