

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई  
**IN THE INCOME-TAX APPELLATE TRIBUNAL 'B' BENCH, CHENNAI**  
श्री वी. दुर्गा राव, न्यायिक सदस्य एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष ।  
**Before Shri V. Durga Rao, Judicial Member &  
Shri Manoj Kumar Aggarwal, Accountant Member**

आयकर अपील सं./I.T.A. No.1107/Chny/2022  
निर्धारण वर्ष/Assessment Year: 2010-11

Shri Sengottaiyan Krishnamoorthi,  
3/225, West Valasu, P. Mettur PO,  
Mallur Via, Rasipuram Taluk,  
Namakkal District 636 203.

Vs. The Income Tax Officer,  
Ward 3,  
Namakkal.

**[PAN:BIEPK5446H]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : None  
प्रत्यर्थी की ओर से/Respondent by : Shri D. Hema Bhupal, JCIT  
सुनवाई की तारीख/ Date of hearing : 23.01.2023  
घोषणा की तारीख /Date of Pronouncement : 31.01.2023

**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), Delhi dated 10.11.2022 relevant to the assessment year 2010-11.

2. Brief facts of the case are that from the records available with the Department, the Assessing Officer has noticed that the assessee made

cash deposits of ₹.12,81,600/- into his saving bank account maintained with ICICI Bank during the financial year 2009-10, but, the assessee has not filed his return of income for this assessment year. The veracity of the sources through which the said deposits were made could not be verifiable in the absence of any return of income. Since there was reasons to believe that income chargeable to tax had escaped assessment, the case of the assessee was reopened under section 147 of the Income Tax Act, 1961 ["Act" in short] and notice under section 148 of the Act has been issued on 31.03.2017 and served on the assessee by post on 04.04.2017. However, there was no response from assessee. Notice under section 142(1) of the Act dated 07.07.2017 & 04.08.2017 were issued requesting the assessee to file the return of income and explanation for cash deposits made in the above said bank with evidences/supporting documents. However, there was no response from the assessee. Another notice under section 142(1) r.w.s. 129 of the Act dated 26.10.2018 was also issued. Further, notice under section 142(1) of the Act dated 09.11.2018 intimating the assessee about the proposed action to complete the assessment proceedings under section 144 of the Act was also issued. Since the assessee has not responded to various notices issued, after

verification of Bank account details, the Assessing Officer proceeded to conclude the best judgement assessment under section 144 r.w.s. 147 of the Act dated 22.11.2018 and the entire credits including cash deposits made into the assessee's bank account of ₹.13,19,600/- were treated as unexplained credit under section 69A of the Act and brought to tax. On appeal, the Id. CIT(A) dismissed the appeal filed by the assessee since the assessee has not responded to various notices issued by the Id. CIT(A) or filed any supporting documents.

3. On being aggrieved, the assessee is in appeal before the Tribunal. None appeared on behalf of the assessee despite notice of hearing has been issued to the assessee. Hence, we proceed to decide the appeal on merits after hearing the Id. DR.

4. We have heard the Id. DR, perused the materials available on record and gone through the orders of authorities below. The Assessing Officer has completed the assessment under section 144 r.w.s. 147 of the Act and the Id. CIT(A) (NFAC) has also completed exparte appellate order despite various notices issued by the authorities below. In this case, against the notice under section 148 of the Act, there was no response from the assessee. Further, the

assessee has also not responded to any of the notices issued by the Assessing Officer. We have gone through the best judgement assessment order passed under section 144 r.w.s. 147 of the Act and also appellate order passed by the Id. CIT(A). We are of the considered opinion that the assessee shall be afforded one more opportunity of being heard to substantiate his case to meet the ends of natural justice. Accordingly, we remit the matter back to the file of the Assessing Officer to decide the issues afresh after considering the details as may be filed by the assessee. The assessee is also directed to furnish complete details before the Assessing Officer without fail.

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

Order pronounced on 31<sup>st</sup> January, 2023 at Chennai.

Sd/-  
(MANOJ KUMAR AGGARWAL)  
ACCOUNTANT MEMBER

Sd/-  
(V. DURGA RAO)  
JUDICIAL MEMBER

Chennai, Dated, 31.01.2023

Vm/-

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.