

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.1065/Chny/2022  
निर्धारण वर्ष/Assessment Year: 2012-13

Shri S. Rajendran,  
C 14, Danish Road, Block 18,  
Neyvelli TS 607 803, Tamil Nadu.  
**[PAN:AMEPR6473J]**

Vs. The Income Tax Officer,  
Ward 5,  
Cuddalore.

(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 12.09.2022 relevant to the assessment year 2012-13.

2. The appeal filed by the assessee is delayed by 27 days in filing the appeal, for which, the assessee has filed a petition for condonation of the delay, to which; the Id. DR has not raised any serious objection. Consequently, since the assessee was prevented by sufficient cause, the

delay in filing of the appeal stands condoned and the appeal is admitted for adjudication.

3. Brief facts of the case are that from the records available with the Department, the Assessing Officer has noticed that the assessee made cash deposit of ₹.17,00,000/- into his saving bank account during the financial year 2011-12, but, offered only salary income of ₹.6,22,120/- in the return filed for the assessment year 2012-13 on 12.07.2012. Accordingly, the assessment for the A.Y. 2012-13 was reopened under section 147 of the Income Tax Act, 1961 ["Act" in short] with the reason to believe that the income chargeable to tax has escaped assessment. Accordingly, notice under section 148 of the Act dated 29.03.2019 was issued. Since there was no response from the assessee, notice under section 142(1)(ii) of the Act dated 30;07.2019 was issued calling for the details. The assessee appeared before the Assessing Officer on 05.09.2019 and furnished copy of passbook of Canara Bank account, but did not furnish any other details/documents as called for. Since the assessee has not responded to various notices issued, after verification of the Canara Bank account details, the Assessing Officer proceeded to conclude the best judgement assessment under section 144 r.w.s. 147 of the Act dated 30.10.2019 by assessing total income of the assessee at

₹.28,00,303/- after making various additions. 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.

4. 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.

5. 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. Against the notices under section 143(2) and 142(1)(ii) of the Act also there was no response from the assessee. 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.

6. 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.