

**आयकर अपीलीय अधिकरण 'बी/ एस एम सी' न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'B/SMC' BENCH, CHENNAI**

**माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य के समक्ष।**  
**BEFORE SHRI MANOJ KUMAR AGGARWAL, AM**

आयकर अपील सं./ **ITA No.1072/Chny/2022**  
(निर्धारण वर्ष / **Assessment Year: 2011-12**)

<b>Periya Gounder Natesan</b> Thenamarathupalayam Marappara, Vaiyappamalai, Thiruchengode, Namakkal – 637 410.	<b>बनाम/</b> Vs.	<b>ITO</b> Ward-2, Tiruchengode.
स्थायी लेखा सं./जीआइ आर सं./ <b>PAN/GIR No. ABDPN-2148-N</b>		
(पीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थी की ओरसे/ <b>Appellant by</b>	:	Shri Girish Kumar (Advocate) for Shri S. Sridhar (Advocate) – Ld. ARs
प्रत्यर्थी की ओरसे/ <b>Respondent by</b>	:	Shri AR.V Sreenivasan (Addl. CIT)-Ld. DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	22-02-2023
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	22-02-2023

**आदेश / ORDER**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2011-12 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 12-10-2022 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s.144 of the Act on 20-11-2019.
2. The Ld. AR, at the outset, pleaded for another opportunity of hearing before Ld. CIT(A) which has been opposed by Ld. Sr. DR.
3. Upon perusal of case records, it could be seen that the assessee has been assessed on best judgment basis u/s. 144 of the Act on 20-11-2019 wherein the assessee was saddled with addition of Rs.13.30

Lacs being unexplained / unproved deposits in the bank account. The assessment was so framed since the assessee did not attend the assessment proceedings despite being provided with various opportunities of hearing as enumerated in Para 5 of the assessment order.

4. During appellate proceedings, the assessee filed written submissions. However, Ld. CIT(A) rejected the same on the ground that the source of cash deposits could not be established by the assessee. The motive of cash withdrawals was not explained by the assessee. Accordingly, the assessment as confirmed against which the assessee is in further appeal before me.

5. I find that though the assessee has remained negligent in substantiating its case, however, keeping in mind the principle of natural justice, I deem it fit to provide another opportunity of hearing to the assessee. Therefore, the appeal stand restored back to the file of Ld. CIT(A) for fresh adjudication after affording reasonable opportunity of hearing to the assessee. The assessee is directed to substantiate his stand failing which Ld. CIT(A) shall be at liberty to proceed with adjudication on the basis of material on record.

6. The appeal stand allowed for statistical purposes.

Order pronounced on 22<sup>nd</sup> February, 2023.

Sd/-

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / ACCOUNTANT MEMBER

चेन्नई / Chennai; दिनांक / Dated : 22 -02-2023

EDN/-

**आदेश की प्रतिलिपि □ प्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/Appellant 2. प्रत्यर्थी/Respondent 3. आयकर आयुक्त /CIT 4. विभागीय

प्रतिनिधि/DR 5. गार्ड फाईल/GF