

आयकर अपीलीय अधिकरण 'बी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH, CHENNAI

माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं
माननीय श्री मनोमोहन दास न्यायिक सदस्य का समक्ष।

BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM,
AND HON'BLE SHRI MANOMOHAN DAS, JUDICIAL MEMBER

आयकर अपील सं./ **ITA No.375/Chny/2023**
(निर्धारण वर्ष / Assessment Year: 2012-13)

Palanisamy Buvanarani 8/136, Kongu Nagar Muniyappan Kovil Pallakkapalayam Post Thiruchengode Tk. Namakkal Dist.- 637 303	बनाम / Vs.	Income Tax Officer CHE-W-(65)(92) Namakkal.
स्थायी लेखा सं./जीआइ आर सं./ PAN/GIR No. AVFPB-4069-C		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri N.Arjun Raj (C.A)-Ld. AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri D.Hema Bhupal (JCIT) –Ld.DR
सुनवाई की तारीख/ Date of Hearing	:	26-04-2023
घोषणा की तारीख / Date of Pronouncement	:	26-04-2023

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2012-13 arises out of order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 07-02-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s.147 r.w.s 144B of the Act on 15-09-2021. In the assessment order, the assessee was saddled with addition of Rs.30 Lacs on account of cash deposit made in certain bank account.

The assessee submitted that the cash was deposited out of income and sale of agricultural land by husband and also out of past savings. In the absence of any documentary evidences, the explanation was rejected. During appellate proceedings, the hearing notices remained un-complied with which led to confirmation of impugned addition. Aggrieved, the assessee is in further appeal before us.

2. Before us, Ld. AR has pleaded for another opportunity and undertook to file the requisite details in support of the claim. The Ld. Sr. DR opposed any interference in the impugned order.

3. We find that the impugned addition has been made since the assessee could not file the supporting documents. However, keeping in mind the principle of natural justice, we deem it fit to provide another opportunity to the assessee and therefore, restore the impugned disallowance to the file of Ld. AO with a direction to the assessee to substantiate its claim.

4. The appeal stand allowed for statistical purposes.

Order pronounced in open court on 26th April, 2023.

Sd/- (MANOMOHAN DAS) न्यायिक सदस्य / JUDICIAL MEMBER	Sd/- (MANOJ KUMAR AGGARWAL) लेखक सदस्य / ACCOUNTANT MEMBER
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चेन्नई / Chennai; दिनांक / Dated : 26-04-2023
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आदेश की प्रतिलिपि ँ ग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/Appellant 2. प्रत्यर्थी/Respondent 3. आयकर आयुक्त/CIT 4. विभागीय प्रतिनिधि/DR 5. गार्ड फाईल/GF