

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई
**IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH, CHENNAI**

श्री महावीर सिंह, उपाध्यक्ष एवं श्री मंजुनाथ. जी, लेखा सदस्य के समक्ष
**BEFORE SHRI MAHAVIR SINGH, HON'BLE VICE PRESIDENT AND
SHRI MANJUNATHA. G, HON'BLE ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: **198/Chny/2023**

निर्धारण वर्ष / Assessment Year: 2017-18

Senthil
No.3/324, Katchery medu,
Mobiripatti, Harur
Dharmapuri – 636 903.
[PAN: DECPS-7438-H]

(अपीलार्थी/Appellant)

Income Tax Officer,
v. Ward-1,
Shoba Complex, First Floor,
Annasagaram Main Road,
Dharmapuri -636 704.

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: None

प्रत्यर्थी की ओर से/Respondent by

: Shri. AR V Sreenivasan, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 01.05.2023

घोषणा की तारीख/Date of Pronouncement

: 01.05.2023

आदेश / O R D E R

PER MANJUNATHA. G, ACCOUNTANT MEMBER:

This appeal filed by the assessee is directed against the order passed by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, dated 18.12.2022 and pertains to assessment year 2017-18.

2. The brief facts of the case are that, the assessee is an individual and has not filed his return of income for the assessment year 2017-18 as required u/s. 139(1) of the

Income-tax Act, 1961 (hereinafter referred to as "the Act"). The case was selected for scrutiny and assessment has been completed u/s. 144 of the Act, on 25.12.2019 and determined total income of Rs. 20,07,950/-, by making additions towards cash deposits u/s. 69A of the Act at Rs. 13,90,000/- and additions to business income at Rs. 41,400/-. The assessee preferred an appeal before the CIT(A), but neither appeared nor filed any details, even though the CIT(A) had given various dates of hearing. Therefore, the CIT(A) disposed off the appeal exparte and confirmed additions made towards cash deposits and business turnover. Aggrieved by the CIT(A) order, the assessee is in appeal before us.

3. None appeared for the assessee. We have heard the Id. DR and perused relevant material available on record. We find that the AO has passed best judgment assessment as required u/s. 144 of the Act, when the assessee did not appear and filed any details in respect to source for cash deposits. Further, the assessee neither appeared before the CIT(A) nor filed any details. Therefore, the CIT(A) passed exparte assessment order. On perusal of CIT(A) order, we find that although, the CIT(A) had given three dates of hearing, but in

our considered view sufficient opportunity was not given to the assessee to file necessary details. Therefore, we are of the considered view that, the issue needs to go back to the file of the AO for fresh consideration and to give one more opportunity of hearing to the assessee, for which the Ld. DR present for the revenue has not raised any objection. Therefore, we set aside the order of the CIT(A) to restore the issue back to the file of the AO with a direction to the Assessing Officer to reframe the assessment denovo in accordance with law, after providing one more opportunity of hearing to the assessee.

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

Order pronounced in the Open court on 01st May, 2023 at Chennai.

Sd/-
(महावीर सिंह)
(MAHAVIR SINGH)
उपाध्यक्ष /**Vice President**

Sd/-
(मंजुनाथ. जी)
(MANJUNATHA. G)
लेखासदस्य/**Accountant Member**

चेन्नई/Chennai,

दिनांक/Dated: 01st May 2023

JPV

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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