

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ, चेन्नई  
**IN THE INCOME-TAX APPELLATE TRIBUNAL 'C' 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.495/Chny/2023  
निर्धारण वर्ष/Assessment Year: 2010-11

Marappa Gounder Sakthivel,  
Door No. H 65, Ponvila Nagar,  
Trichy Road, Namakkal 637 001.

Vs. The Income Tax Officer,  
Ward 1,  
Namakkal.

**[PAN:BZJPS4655N]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : None  
प्रत्यर्थी की ओर से/Respondent by : Shri P. Sajit Kumar, JCIT  
सुनवाई की तारीख/ Date of hearing : 30.05.2023  
घोषणा की तारीख /Date of Pronouncement : 30.05.2023

**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 10.02.2023 for the assessment year 2010-11.

2. Brief facts of the case are that as per AIR information, the assessee made cash deposits amounting to ₹.17,86,790/- into his savings bank account during the financial year 2009-10. Since the assessee has not filed any return of income for the assessment year 2010-11, the

Assessing Officer issued notice under section 147 of the Income Tax Act, 1961 ["Act" in short] since the Assessing Officer believed that the income to the extent of ₹.17,86,790/- has escaped assessment. Despite various notices issued, the assessee has neither appeared nor filed any reply. Hence, the Assessing Officer completed best judgement assessment under section 144 r.w.s. 147 of the Act dated 20.11.2018 by assessing total income of the assessee at ₹.17,86,790/-. On appeal, the Id. CIT(A) dismissed the appeal by inferring that the assessee was not serious to pursue its appeal since there was no compliance to the notices issued by the Id. CIT(A).

3. On being aggrieved against the appellate order, the assessee carried the matter in appeal before the Tribunal. None appeared on behalf of the assessee, when the appeal was taken up for hearing. 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. Against the additions made by the Assessing Officer, the assessee preferred an appeal before the Id. CIT(A). Despite various opportunities afforded, the assessee has not furnished any written submissions with supporting evidence to substantiate its claim. Therefore, the Id. CIT(A) dismissed the

appeal of the assessee and presumed that the assessee was not interested to pursue the appeal. From the appellate order, we find that the Id. CIT(A) has not adjudicated the issue raised in the appeal on merits. In the grounds of appeal, the assessee has submitted that the assessee has filed written submissions on 08.02.2023. However, it appears that the Id. CIT(A) has not considered the written submissions of the assessee and concluded his order on 10.02.2023. In view of the above, we set aside the appellate order and remit the matter back to the file of the Id. CIT(A) with a direction to adjudicate the issue on merits by affording one more opportunity of being heard to the assessee. The assessee is also directed to furnish complete details with material evidence before the Id. CIT(A) for consideration.

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

Order pronounced in the open Court on 30<sup>th</sup> May, 2023 at Chennai.

Sd/-  
(MANOJ KUMAR AGGARWAL)  
ACCOUNTANT MEMBER

Sd/-  
(V. DURGA RAO)  
JUDICIAL MEMBER

Chennai, Dated, 30.05.2023

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to: 1. अपीलार्थी/Appellant, 2. प्रत्यर्थी/ Respondent,  
3. आयकर आयुक्त/CIT, 4. विभागीय प्रतिनिधि/DR & 5. गार्ड फाईल/GF.