

आयकर अपीलीय 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.518/Chny/2023
निर्धारण वर्ष/Assessment Year: 2012-13

Muralitharan,
73, Mannargudi Road Street,
Chidambaram, Cuddalore 608 001.

Vs. The Income Tax Officer,
Ward 2,
Cuddalore.

[PAN:AYMPM9337L]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri S. Girish Kumar, Advocate
प्रत्यर्थी की ओर से/Respondent by : Shri P. Sajit Kumar, JCIT
सुनवाई की तारीख/ Date of hearing : 31.05.2023
घोषणा की तारीख /Date of Pronouncement : 09.06.2023

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 24.03.2023 for the assessment year 2012-13.

2. Brief facts of the case are that as per the information available with the Department, the assessee made cash deposits amounting to ₹.18,46,270/- and other credits amounting to ₹.56,95,371/- during the period from 01.04.2011 to 31.03.2012. Since the assessee did not file the

return of income for the assessment year 2012-13, the Assessing Officer issued notice under section 148 of the Income Tax Act, 1961 ["Act" in short] requiring the assessee to file the return of income. However, the assessee did not file the return of income. A notice under section 142(1) of the Act was issued to the assessee on 05.07.2019 and duly served on the assessee on 06.07.2019 requesting the assessee to explain the source of cash deposits and other non cash transactions. However, the assessee did not file the details. Again notice under section 142(1) of the Act was issued to the assessee on 05.09.2019 directing him to submit the details of all bank accounts maintained and to explain with supporting documentary evidences towards sources of cash deposits in his bank account. However, the assessee did not comply with the above notice. He also not filed the return of income. The Assessing Officer issued final show cause notice to the assessee on 10.10.2019 to explain why assessment in his case should not be completed as per the provisions of section 144 of the Act and bringing cash deposits and other credits of ₹.75,41,641/- into tax. However, the assessee has not comply with the above notice. Accordingly, the Assessing Officer completed the assessment under section 144 r.w.s. 147 of the Act dated 19.12.2019 treating the cash deposit of ₹.18,46,270/- as well as other credits of ₹.56,95,371/- as unexplained under section 69A of the Act and brought to

tax. On appeal, since the assessee neither furnished any details/ explanations during the course of appellate proceedings nor complied with the hearing notices, the Id. CIT(A) upheld the addition made under section 69A of the Act.

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 upheld the additions made under section 69A of the Act. From the appellate order, we find that the Id. CIT(A) has sent the notices on the email id sudgov.1965@rediffmail.com mentioned in Form No. 35 filed by the assessee. However, in the grounds of appeal in ground No. 8, the assessee has stated that the NFAC, Delhi failed to send the hearing notice to the registered email furnished by the

assessee. Thus, we remit the matter back to the file of the Id. CIT(A) to afford one more opportunity of being heard to the assessee and decide the issues on merits in accordance with law subject to the condition that the assessee should pay ₹.5,000/- to the State Legal Aid Authority, Hon'ble Madras High Court and produce necessary proof of payment of cost before the Id. CIT(A).

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

Order pronounced on 09th June, 2023 at Chennai.

Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Chennai, Dated, 09.06.2023

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.