

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

श्री वी दुर्गा राव, न्यायिक सदस्य एवं श्री मंजुनाथ. जी, लेखा सदस्य के समक्ष  
**BEFORE SHRI V. DURGA RAO, HON'BLE JUDICIAL MEMBER AND  
SHRI MANJUNATHA. G, HON'BLE ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: **616/Chny/2023**

निर्धारण वर्ष / Assessment Year: 2017-18

Govindan Sethuraman Madhu  
Hari Krishna Reddy,  
114C, Bharathidasan Colony,  
K K Nagar, Chennai – 600 078.

The Income Tax Officer,  
v. Non Corporate Ward -19(5),  
Chennai.

**[PAN: ACBPH-5614-E]**

(अपीलार्थी/Appellant)

(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

: 26.06.2023

घोषणा की तारीख/Date of Pronouncement

: 26.06.2023

**आदेश /ORDER**

**PER MANJUNATHA. G, ACCOUNTANT MEMBER:**

This appeal filed by the assessee is directed against the order passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, dated 16.03.2023 and pertains to assessment year 2017-18.

2. The brief facts of the case are that, the assessee has not filed his return of income for the assessment year 2017-18.

The case was selected for scrutiny to verify cash deposits made during demonetization period. During the course of assessment proceedings, the Assessing Officer noticed that the assessee has made cash deposit to State Bank of India during demonetization period amounting to Rs. 16,74,500/-. Since, the assessee could not offer explanation for source for cash deposits, the Assessing Officer has made additions u/s. 69 r.w.s. 115BBE of the Income-tax Act, 1961 (hereinafter referred to as "the Act"). The assessee carried the matter in appeal before the first appellate authority, but neither appeared nor filed any details, which is evident from Para 4 of Id. CIT(A) order, where the Id. CIT(A) had given number of opportunities to the assessee to file details to justify its case. Therefore, the Id. CIT(A) disposed off appeal filed by the assessee ex parte, on the basis of material available on record. Aggrieved by the CIT(A) order, the assessee is in appeal before us.

3. None appeared for the assessee. We have heard the Id. Sr. DR, AR V Sreenivasan, Addl. CIT, and perused relevant material available on record. We find that the Id. CIT(A) disposed off appeal filed by the assessee ex parte for non-

prosecution, which is evident from Para 4 of CIT(A) order, where the Id. CIT(A) gave number of opportunities to the assessee on various dates, but the assessee neither appeared nor sought any adjournment. It is a well settled principle of law by the decisions of various courts and tribunals that, when the appellant is not seriously prosecuting their appeal, then the appellate authorities are left with no option but to dispose off appeal filed by the appellant. However, said appeal should be disposed off on merits on the basis of material available on record. In the present case, although the CIT(A) disposed off appeal filed by the assessee exparte, but said appeal has been disposed off on technical ground for non-appearance. Therefore, we are of the considered view, that the issue needs to go back to the file of the CIT(A) to give one more opportunity of hearing to the assessee. Thus, we set aside the order passed by the CIT(A) and restore the issue back to the file of the CIT(A) and direct the CIT(A) to reconsider the issue after providing reasonable opportunity of hearing to the assessee. Needless to say, the assessee shall appear before the CIT(A) and furnish necessary details without seeking any adjournment, unless otherwise warrants.

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

Order pronounced in the Open Court on 26<sup>th</sup> June, 2023 at Chennai.

**Sd/-**  
(वी दुर्गा राव)  
**(V. DURGA RAO)**  
न्यायिकसदस्य/**Judicial Member**

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

चेन्नई/Chennai,

दिनांक/Dated: 26<sup>th</sup> June, 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