

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

माननीय श्री महावीर सिंह, उपाध्यक्ष एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य के समक्ष।
BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं. ITA No.1113/Chny/2022
(निर्धारण वर्ष / Assessment Year: 2013-14)

&

आयकर अपील सं. ITA No.1114/Chny/2022
(निर्धारण वर्ष / Assessment Year: 2015-16)

Packiam Issac 56/8, Polepettai Tuticorin-628 002.	बनाम / Vs.	ITO Ward-2. Tuticorin.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AAJPI-2473-C		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी/ Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Shri S.Sridhar (Advocate)-Ld.AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Shri D.Hema Bhupal (JCIT)- Ld. DR

सुनवाईकीतारीख/ Date of Hearing	:	13-07-2023
घोषणाकीतारीख / Date of Pronouncement	:	13-07-2023

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeals by assessee for Assessment Year (AY) 2013-14 & 2015-16 arise out of separate orders of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 25-11-2022 / 29-11-2022 in the matter of assessments framed by Ld. Assessing Officer [AO] u/s.143(3) r.w.s 147 / 143(3) of the Act on 28-12-2018 / 29-12-2017. The Ld. AR, at the outset, drawing

attention to the orders of lower authorities, pleaded for another opportunity to substantiate the claim. The same has been opposed by Ld. Sr. DR. Having heard rival submissions and upon perusal of case records, the appeals are disposed-off as under.

2. Upon perusal of assessment order for AY 2013-14, it could be seen that the assessee made cash deposits of Rs.118.74 Lacs in its bank accounts. Accordingly, the assessee was required to substantiate the sources of the same. As is evident from para-12 of the assessment order, the assessee failed to respond to various notices issued by Ld. AO on 11 occasions. Accordingly Ld. AO made addition of net cash deposit of Rs.92.19 Lacs. Similar assessment was framed for AY 2015-16 wherein the assessee was saddled with additions of Rs.109.40 Lacs in similar fashion.

3. The position remained the same during appellate proceedings wherein the assessee could not furnish any evidence to substantiate the source of cash deposit though the assessee claimed that he was working as commission agent and collecting cash on behalf of others to pay their dues to the revenue authorities on their behalf. In the result, the assessment was confirmed for both the years. Aggrieved, the assessee is in further appeal before us. It is the submission of Ld. AR that the assessee is able to substantiate the claim by producing the persons who had rendered cash to the assessee.

4. We find that the assessee has failed to substantiate the sources of cash deposit. No material evidences could be filed before lower authorities which resulted into confirmation of impugned additions. However, keeping in view the principle of natural justice, we deem it fit to

provide another opportunity of hearing to the assessee. However, this concession would come at a cost of Rs.10,000/- per appeal. The total cost of Rs.20,000/- shall be deposited by the assessee by 31.08.2023 to 'Tamil Nadu State Legal Services Authority' at Hon'ble High Court of Madras. The proof of the same shall be furnished by the assessee to learned Assessing Officer who shall proceed to re-adjudicate the issue on merits and frame an assessment *de novo* for both the years.

3. Both the appeals stand allowed for statistical purposes.

Order pronounced on 13th July, 2023.

Sd/-
(MAHAVIR SINGH)
उपअध्यक्ष / VICE PRESIDENT

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखासदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai; दिनांक Dated : 13-07-2023
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF