

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई  
**IN THE INCOME-TAX APPELLATE TRIBUNAL 'B' 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. 763/Chny/2023  
निर्धारण वर्ष/Assessment Year: 2011-12

Chinnathambi Palanisamy Arul,  
Door No. 203 A, Patti Kattuvalavu East,  
Namagiripet, Rasipuram,  
Namakkal 637 401, Tamil Nadu.

Vs. The Income Tax Officer,  
Ward - 2,  
Tiruchengode.

**[PAN:AIWPA6103C]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : None  
प्रत्यर्थी की ओर से/Respondent by : Shri D. Hema Bhupal, JCIT  
सुनवाई की तारीख/ Date of hearing : 25.07.2023  
घोषणा की तारीख /Date of Pronouncement : 25.07.2023

**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 30.05.2023 for the assessment year 2011-12.

2. Brief facts of the case are that as per AIR information, the Assessing Officer has noted that the assessee has made cash deposits amounting to ₹.15,49,172/- in the savings bank account during the financial year 2010-11. However, on verification, the Assessing Officer

found that the assessee has not filed the return of income for the impugned assessment year to verify the sources through which the assessee made the deposit. Since the Assessing Officer believed that the income to the extent of ₹.15,49,172/-, being unexplained cash deposits made by the assessee, that have to be chargeable to tax, has escaped assessment within the context and purview of section 147 of the Income Tax Act, 1961 ["Act" in short]. Accordingly, the Assessing Officer issued notice under section 148 of the Act dated 26.03.2018 and served on 31.03.2018. However, the assessee has not filed the return of income. Despite issuance of notice under section 142(1) of the Act, show cause letter and pre-assessment notice, the assessee did not respond. Accordingly, with the available materials on record, the Assessing Officer completed the best judgement assessment under section 144 of the Act dated 01.12.2018 by assessing income of the assessee at ₹.15,49,172/- and brought to tax. On appeal, the Id. CIT(A) dismissed the appeal by confirming the assessment order passed by the Assessing Officer.

3. On being aggrieved, the assessee is in appeal before the Tribunal. When the appeal was taken up for hearing, none appeared on behalf of the assessee. 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. In this case, as stated before the Id. CIT(A), the case of the assessee is that the assessee is basically an agriculturist and resided at Village Ariyagoundenpatty, Rasipuram Taluk, Namakkal District. The assessee states that his family comprising of father, mother, wife and daughter and all are resided at the above address for the past several years. It was further stated that the family of the assessee was holding 3.80 acres of punjai land and fit for cultivation of banana, tapioca, maize and turmeric and the assessee was carrying agricultural activities. Copy of the patta for the said lands was also filed before the Id. CIT(A) and stated that the net annual agricultural income earned was around ₹.6,00,000/-. Further, the assessee has furnished details towards various deposits. Without obtaining any remand report from the Assessing Officer to make necessary enquiry as well as seeking supporting evidences and deciding the issues involved, the Id. CIT(A) concluded the appellate order is not correct. In view of the above facts and circumstances and to meet the ends of natural justice, we set aside the appellate order and remit the matter back to the file of the Id. CIT(A) to decide the issues afresh in accordance with law after obtaining detailed report from the Assessing Officer. The assessee is also directed to furnish complete details with

material evidences and convincing explanations 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 25<sup>th</sup> July, 2023 at Chennai.

Sd/-  
(MANOJ KUMAR AGGARWAL)  
ACCOUNTANT MEMBER

Sd/-  
(V. DURGA RAO)  
JUDICIAL MEMBER

Chennai, Dated, 25.07.2023

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.