

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.755/Chny/2023  
निर्धारण वर्ष/Assessment Year: 2017-18

Arunachalam Vijayakumar,  
No. 11, Thirumalai Nagar,  
Ponnammanmedu,  
Chennai 600 110.

Vs. The Income Tax Officer,  
Non Corporate Ward 10(5),  
Chennai.

**[PAN:AEGPV4423A]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri I. Dinesh, Advocate  
प्रत्यर्थी की ओर से/Respondent by : Shri D. Hema Bhupal, JCIT  
सुनवाई की तारीख/ Date of hearing : 26.07.2023  
घोषणा की तारीख /Date of Pronouncement : 26.07.2023

**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 01.09.2022 relevant to the assessment year 2017-18.

2. The appeal of the assessee is filed with a delay of 233 days in filing the appeal before the Tribunal. The assessee has filed a petition for condonation of delay in the form of an affidavit mentioning the reasons for

delay in filing the appeal. By referring to the above affidavit, the Id. Counsel for the assessee has submitted that there is reasonable cause for the delay and the delay in filing the appeal is neither wilful nor wanton and prayed for condonation of delay and to admit the appeal for adjudication. Against the above submissions, the Id. DR has not raised any serious objection. Considering the affidavit filed for condonation of delay, we hereby condone the delay in filing the appeal and admit the appeal for adjudication.

3. Brief facts of the case are that the assessee has not filed return of income for the assessment year 2017-18. The case was selected under NMS category as potential case for enquiry where return of income has not been filed. As per the information available in SFT, the assessee has made cash deposits in Axis Bank, Ayanavaram Branch, Chennai during the demonetization period to the extent of ₹.34,76,000/-. In the absence of proper explanation or response from the assessee, the Assessing Officer has completed the assessment under section 144 of the Act dated 28.11.2019 by assessing total income of the assessee at ₹.37.82,720/- after treating the cash deposit during demonetization period of ₹.34,76,000/- as unexplained investment under section 69 of the Act. On

appeal, the Id. CIT(A) dismissed the appeal since there was no response from the assessee.

4. On being aggrieved, the assessee is in appeal before the Tribunal.

5. We have heard both the sides, perused the materials available on record and gone through the orders of authorities below. Against the addition made by the Assessing Officer, the assessee preferred further appeal before the Id. CIT(A). The Id. CIT(A) dismissed the appeal of the assessee for want of prosecution by stating that not a single notice has been responded to in any manner.

6. Before us, the Id. Counsel for the assessee has submitted that no notice to the registered e-mail ID of the assessee as per the PAN data base/ Income Tax Web Portal was issued is in gross violation of principles of natural justice and provisions of the Income Tax Act and prayed that the assessee shall be afforded reasonable opportunity of being heard to substantiate his claim. Under the above facts and circumstances, we set aside the appellate order and remit the matter back to the file of the Id. CIT(A) to decide the issue afresh in accordance with law by issuing notice to the registered e-mail ID of the assessee enabling the assessee to substantiate his claim with supporting

evidences. The assessee is also directed to furnish convincing explanation with supporting evidences before the Id. CIT(A) for consideration.

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

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

Sd/-  
(MANOJ KUMAR AGGARWAL)  
ACCOUNTANT MEMBER

Sd/-  
(V. DURGA RAO)  
JUDICIAL MEMBER

Chennai, Dated, 26.07.2023

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.