

अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई  
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI  
श्री वी दुर्गा राव न्यायिक सदस्य एवं श्री जी. मंजुनाथा, लेखा सदस्य के समक्ष  
Before Shri V. Durga Rao, Judicial Member &  
Shri Manjunatha, G., Accountant Member

आयकर अपील सं./I.T.A. No.886/Chny/2023  
निर्धारण वर्ष/Assessment Year: 2017-18

Mr. Moinudeen Syed Asad Hussainy,  
11A, Muslim Street, Pudupet, Attur,  
Salem 636 141

Vs. The Income Tax Officer,  
Ward 1(6),  
Salem.

**[PAN:FLEPS8405M]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri T.S. Lakshmi Venkataraman, FCA  
प्रत्यर्थी की ओर से/Respondent by : Shri AR V Sreenivasan, Addl. CIT  
सुनवाई की तारीख/ Date of hearing : 17.10.2023  
घोषणा की तारीख /Date of Pronouncement : 17.10.2023

**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 05.06.2023 relevant to the assessment year 2017-18.

2. Brief facts of the case are that the assessee filed his return of income for the assessment year 2017-18 on 11.09.2017 admitting total

income of ₹.1,30,000/-. The case was selected for limited scrutiny under CASS for the reason “Cash deposit during the year” & Cash deposit during demonetization period”. A notice under section 143(2) of the Income Tax Act, 1961 [“Act” in short] has been e-served on the assessee. Subsequently, notice under section 142(1) of the Act, calling for further details, have been served on the assessee. After considering the submissions of the assessee, the Assessing Officer has completed the assessment under section 143(3) of the Act dated 26.11.2019 assessing total income of the assessee at ₹.4,92,500/- by making addition of ₹.3,62,500/- under section 69A of the Act as unexplained money from unexplained sources.

3. The assessee carried the matter in appeal before the Id. CIT(A). Despite ample opportunities by way of hearing notices issued, the assessee has refrained from attending the appellate proceedings and has not furnished any submission, the Id. CIT(A) dismissed the appeal filed by the assessee.

4. On being aggrieved, the assessee is in appeal before the Tribunal. The Id. Counsel for the assessee has submitted that since the assessee was prevented by reasonable cause, he was unable to furnish any details

before the Id. CIT(A) and prayed that one more opportunity may be afforded to substantiate his case.

5. On the other hand, the Id. DR strongly supported the orders of authorities below.

6. We have heard both the sides, perused the materials available on record and gone through the orders of authorities below. Since the assessee has not explained the source for the cash deposits made during demonetization period to the extent of ₹.3,62,500/-, the Assessing Officer made addition under section 69A of the Act. On appeal, the Id. CIT(A) has afforded ample opportunities by issuing various hearing notices, but the assessee has not furnished any submission. Since the Id. Counsel for the assessee has prayed for affording one more opportunity to the assessee and in order to meet the ends of natural justice, we are of the considered opinion that the assessee shall be afforded one more opportunity of being heard to substantiate its case before the Id. CIT(A). Accordingly, we set aside the appellate order and remit the matter back to the file of the Id. CIT(A) to afford one more opportunity of being heard to the assessee to substantiate his case with suitable explanation and evidences and thereafter decide the issue in accordance with law

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

Order pronounced in the open Court on 17<sup>th</sup> October, 2023 at Chennai.

Sd/-  
(MANJUNATHA, G.)  
ACCOUNTANT MEMBER

Sd/-  
(V. DURGA RAO)  
JUDICIAL MEMBER

Chennai, Dated, 17.10.2023

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.