

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH: CHENNAI

श्री मंजुनाथ. जी, लेखा सदस्य एवं श्री मनोमोहन दास, न्यायिक सदस्य के समक्ष
BEFORE SHRI MANJUNATHA. G, ACCOUNTANT MEMBER AND
SHRI MANOMOHAN DAS, JUDICIAL MEMBER

आयकर अपील सं./ITA No.947/Chny/2022
निर्धारण वर्ष /Assessment Year: 2016-17

Shri Mohan,
No.58, Barakha Road,
Kilpauk, Chennai – 600 010.
[PAN: AAIPM-5498-E]
(अपीलार्थी/**Appellant**)

The Income Tax Officer,
Vs. Non Corporate Ward-10(3),
Chennai.
(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by : Shri N Arjun Raj, C.A
प्रत्यर्थी की ओर से /Respondent by : Shri P. Sajit Kumar, JCIT
सुनवाई की तारीख/Date of Hearing : 15.02.2024
घोषणा की तारीख /Date of Pronouncement : 15.02.2024

आदेश / **ORDER**

PER MANOMOHAN DAS, J.M:

This appeal by the assessee is directed against the order of the learned Commissioner of Income-Tax (Appeals), National Faceless Appeal Centre, Delhi (CIT(A) dated 16-09-2022 and pertains to the Assessment Year [AY] 2016-17.

2. The subject matter of the appeal is the cash deposit to the tune of Rs.2,00,35,925/- made by the assessee in his savings bank accounts. The Ld. AO added this amount to the total income of the

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assessee vide assessment order dated 20-12-2018 treating it as unexplained cash credit. Being aggrieved, the assessee filed appeal before the learned CIT(A) unsuccessfully. The Id. CIT(A) vide order dated 16-09-2022 dismissed the appeal of the assessee. Thus, the Id. CIT(A) confirmed the addition made by the Id. AO. Being aggrieved, the assessee filed the present appeal before the Tribunal.

3. We heard the representatives of both the parties and decided to remit the matter to the Id. AO for re-examination and decision afresh to which the Id. DR has no objection. Accordingly, we set aside the order of the Id. CIT(A) dated 16-09-2022 as well as the assessment order dated 20-12-2018 and direct the Id. AO to re-examine the matter afresh and pass an appropriate order thereon. At the same time, we also direct the assessee to substantiate his claims before the Id. AO.

4. In the result, the appeal of the assessee is allowed for statistical purposes only.

Order pronounced in the open Court on 15th February, 2024.

Sd/-
(मंजुनाथ. जी)
(Manjunatha. G)

लेखा सदस्य /Accountant Member

Sd/-
(मनोमोहन दास)
(Manomohan Das)
न्यायिक सदस्य/Judicial Member

चेन्नई/Chennai, दिनांक/Dated: 15th February, 2024.

EDN/-

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आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF