

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

मजनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं  
मजनीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।  
**BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM**  
**AND HON'BLE SHRI MANU KUMAR GIRI, JM**

**आयकर अपील सं ITA No.147/Chny/2024**  
**(निर्धारणवर्ष / Assessment Year: 2015-16)**

<b>Shri Gowrisankaran Ramamurthy</b> No.1, Arul Neri Nagar Extension, Sembakkam, Chennai-600 073.	<b>बनम/ Vs.</b>	<b>ITO</b> Non-corporate Ward-22(6) Tambaram.
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. <b>AGCPG-1136-F</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थी की ओरसे/ <b>Appellant by</b>	:	Shri S. Anandh (Advocate)-Ld.AR
प्रत्यर्थी की ओरसे/ <b>Respondent by</b>	:	Shri P. Sajit Kumar (JCIT)-Ld. Sr. DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	17-04-2024
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	17-04-2024

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2015-16 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 23-11-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 147 of the Act on 25-03-2023. The assessee is aggrieved by confirmation of addition of Rs.58.94 Lacs which represents cash deposits.

2. It could be seen that the assessment was made on *best judgment* basis. The assessee did not file any return of income. The Ld. CIT(A), considering the provisions of Sec.249(4)(b), observed that the assessee failed to pay advance tax which was due on its income. Accordingly, the appeal was not admitted against which the assessee is in further appeal before us. The Ld. AR submitted that the assessee did not file return of income on the belief that it had no tax liability. The Ld. Sr. DR submitted that the assessee is a non-filer and failed to substantiate its case.

3. Considering the fact that the assessee has remained unrepresented before lower authorities, we set aside the assessment and restore the matter back to the file of Ld. AO for de novo assessment with a direction to the assessee to substantiate its case forthwith. A reasonable opportunity of hearing shall be granted to the assessee.

4. The appeal stand allowed for statistical purposes.

*Order pronounced in open court on 17<sup>th</sup> April, 2024.*

<b>Sd/-</b> <b>(MANU KUMAR GIRI)</b> न्यायिक सदस्य / JUDICIAL MEMBER	<b>Sd/-</b> <b>(MANOJ KUMAR AGGARWAL)</b> लेखक सदस्य / ACCOUNTANT MEMBER
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चेन्नई Chennai; दिनांक Dated : 17-04-2024

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**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

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