

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

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

**आयकरअपील सं./ ITA No.368/Chny/2024  
(निर्धारणवर्ष / Assessment Year: 2011-12)**

Annadurai Kathiresan,  
No.1-A5/173, Palkarar Colony,  
Periyapatty Post,  
Namakkal Taluk,  
Namakkal 637 002.

**Vs.** The Income Tax Officer,  
Ward 1,  
Namakkal.

**[PAN: AYIPK 1660N]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by  
प्रत्यर्थी की ओर से /Respondent by

: Shri. S. Sridhar, Advocate  
: Shri. ARV Srinivasan, Addl CIT, IRS,

सुनवाई की तारीख/Date of Hearing

: 02.05.2024

घोषणा की तारीख /Date of Pronouncement

: 06.05.2024

**आदेश / ORDER**

**MANU KUMAR GIRI (Judicial Member)**

This appeal by the assessee is arising out of the order of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi in order No.ITBA/NFAC/S/250/2023-24/1058562981 (1) dated 07.12.2023. The assessment was framed by the Income Tax Officer, Ward 1, Namakkal for the assessment year 2011-12 passed u/s.144 rws 147 of the Income Tax Act, 1961 (hereinafter the 'Act'), vide order dated 10.12.2018.

2. Brief facts of the case are that the assessee is an individual and has filed the return of income but failed to explain sources for the cash credits. Therefore, on the basis of AIR information the case of the assessee has been reopened u/s 147 of the Act. The AO has passed order under section 144 r.w. section 147 of the Act dated 10.12.2018 making an addition of Rs.31,63,754/- towards unexplained/unproven deposits in bank account.

3. Aggrieved by the action of the Id. Assessing Officer, the appellant filed appeal against the order under section 144 r.w. section 147 of the Act dated 10.12.2018 before the Ld. CIT(A) wherein the assessee did not appear before the first appeal authority. Accordingly, the assessment was confirmed on merits against which assessee is in further appeal before us.

4. Before us, the Id. Counsel for the appellant submitted that Ld. CIT(A) had not followed the principles of natural justice. Ld. Counsel for the appellant further prayed that if an adequate opportunity of hearing is given to appellant, appellant would prosecute its case properly before the Ld. CIT(A).

5. On the other hand, the Ld. Sr. DR pleaded for dismissal of the appeal on the ground that the assessee failed to appear before the Id. first appellate authority.

6. We heard the rival contention and perused the material on record. Though we concur with the submissions of Ld. Sr. DR however, keeping in mind the principle of natural justice and grant another opportunity of hearing to the

assessee. Accordingly, the impugned order is set aside and the appeal is restored back to the file of Ld. CIT(A) for adjudication on merits after affording proper opportunity of hearing to the assessee subject to cost of Rs.5000/- which shall be deposited by the assessee within 30 days from the date of receipt of this order to 'Tamil Nadu State Legal Services Authority' at Hon'ble High Court of Madras. The proof of the same will be furnished by the Assessee before Ld. CIT(A). The assessee is directed to substantiate its case forthwith without any fail, failing which Ld. CIT(A) shall be at liberty to proceed with the disposal of the appeal on merits.

7. In the result, appeal filed by the assessee in ITA No.369/CHNY/2024 for assessment year 2011-2012 is allowed for statistical purpose.

Order pronounced in the open court on 6th May, 2024 at Chennai.

Sd/-

(मनोज कुमार अग्रवाल)

**(MANOJ KUMAR AGGARWAL)**

**लेखा सदस्य / ACCOUNTANT MEMBER**

चेन्नई Chennai:

दिनांक Dated :06-05-2024

KV

आदेश की प्रतिलिपि अग्रेषित /Copy to :

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

Sd/-

(मनु कुमार गिरि)

**(MANU KUMAR GIRI)**

**न्यायिक सदस्य / JUDICIAL MEMBER**