

आयकर अपीलीय अधिकरण 'ए' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' 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.448/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2014-15)

Shri Ponnambalam Thirumugan 14/11, Sampoorana Apartments Rajagopalan Street, West Mambalam, Chennai-600 033.	बनाम/ Vs.	DCIT Corporate Circle- 5(2), Chennai.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. ABYPT-8074-G		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	None
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri AR V Sreenivasan (Addl.CIT)-Ld. Sr. DR

सुनवाई की तारीख/ Date of Hearing	:	30-04-2024
घोषणा की तारीख / Date of Pronouncement	:	06-05-2024

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2014-15 arises out of the order of learned Commissioner of Income Tax, (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 22-12-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) r.w.s 254 of the Act on 05-12-2019. The sole grievance of the assessee is confirmation of addition of Rs.81.22 Lacs on account of disallowance of cash deposits in bank

account. At the time of hearing, none appeared for assessee. The Ld. Sr. DR pleaded for dismissal of the appeal on the ground that this is second round of appeal.

2. From assessment order, it could be seen that the assessee merely submitted that student fees received in the hands of RTL academy was deposited in her bank accounts. However, in the absence of sufficient documentary evidences in this respect, the impugned addition was made. The Ld. CIT(A) confirmed the addition since the assessee failed to make any effective representation therein. Aggrieved, the assessee is in further appeal before us.

3. Though the assessee has remained negligent, however, keeping in mind the principle of natural justice, we deem it fit to grant another opportunity to the assessee to substantiate its case. Accordingly, the appeal is restored back to learned CIT(A) for de novo adjudication after affording reasonable opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith failing which Ld. CIT(A) shall be at liberty to proceed with disposal of appeal on merits.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 6th May, 2024

Sd/-
(MANU KUMAR GIRI)
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखक सदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai; दिनांक Dated : 06-05-2024
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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