

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.494/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2017-18)

Shri Kumar No.1, Ayyanor Koil, East Usuppur Village and Panchayat, Chidambaram Town and Taluk, Cuddalore – 608 401.	बनम/ Vs.	ITO, Ward -2, Cuddalore.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. ARRPK-4550-D		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri N. Arjun Raj (Advocate) -Ld. AR
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) 2017-18 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 28-12-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 147 r.w.s 144 r.w.s 144B of the Act on 23-03-2022. The assessee did not file return of income. The assessment has been framed on *best judgment basis* wherein Ld. AO made addition of

cash deposit for Rs.72.52 Lacs u/s.69A of the Act. The assessee preferred further appeal. The Ld. CIT(A), invoking the provisions of Sec.249(4)(b), held that the assessee was to pay amount of advance tax otherwise the appeal would not be admitted. Since the assessee failed to do so, the appeal was not admitted. Aggrieved, 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.

2. It emerges that the assessee has not filed its return for the year and the sole addition represent cash deposited by the assessee during demonetization period. We find that that the appeal has been dismissed merely on technical default without going into the merits of the addition. Nevertheless, 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.

3. The appeal stand allowed for statistical purposes.

Order pronounced on 6th May, 2024

Sd/-

(MANU KUMAR GIRI)

न्यायिक सदस्य / JUDICIAL MEMBER

चेन्नई Chennai; दिनांक Dated : 06-05-2024

DS

Sd/-

(MANOJ KUMAR AGGARWAL)

लेखक सदस्य / ACCOUNTANT MEMBER

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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