

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'D' BENCH, CHENNAI
श्री एसएस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री जगदीश, लेखा सदस्य के समक्ष ।
Before Shri S.S. Viswanethra Ravi, Judicial Member &
Shri Jagadish, Accountant Member

आयकर अपील सं./I.T.A. No.790/Chny/2024
निर्धारण वर्ष/Assessment Years: 2017-18

Mr. Jaganathan Anandan,
Old No. 76, 10, Kannaiah Street,
Aminjikarai, Chennai 600 029.

Vs. The Income Tax Officer,
Non Corporate Ward 10(2),
Chennai 600 034.

[PAN: AFZPA9672C]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Ms. R. Sridevi, Advocate
प्रत्यर्थी की ओर से/Respondent by : Shri G. Suresh, JCIT
सुनवाई की तारीख/ Date of hearing : 22.05.2024
घोषणा की तारीख /Date of Pronouncement : 22.05.2024

आदेश /O R D E R

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

This appeal by the assessee is directed against the exparte order dated 21.12.2023 passed by the Id. Commissioner of Income Tax, National Faceless Appeal Centre [NFAC], Delhi for the assessment year 2017-18 dismissing the appeal for want of prosecution.

2. We find that this appeal was filed with a delay of 23 days. The assessee filed an affidavit stating reasons for the said delay and prayed for condonation of that delay. On perusal of the affidavit, upon hearing

both the parties, we find that the reasons explained by the assessee are bonafide and therefore, the delay of 23 days is condoned.

3. At the outset, we note that the Assessing Officer found cash deposits in the accounts of the assessee during demonetization period. On perusal of the assessment order, we note that no compliance were made by the assessee in response to the notices issued by the Assessing Officer under section 142(1) of the Income Tax Act, 1961 ["Act" in short]. Having no compliance, the Assessing Officer proceeded to complete the assessment under section 144 of the Act and inter alia making addition on account of unexplained money and unexplained cash credits and determined the income of the assessee at ₹.22,84,918/-. Having aggrieved by the order of the Assessing Officer, the assessee preferred an appeal before the Id. CIT(A), but, however, non-submissions of evidence in support of his claim, the Id. CIT(A) confirmed the order of the Assessing Officer.

4. Before us, the Id. AR Ms. R. Sridevi, Advocate prayed to afford an opportunity to the assessee as the assessee is ready to prosecute his case without fail. Further, she submits that the assessee is ready with all documentary evidences in support of his claim and requested to remand the matter to the file of the Assessing Officer. As discussed above, there

was no compliance before the Assessing Officer and the Id. CIT(A) with relevant documentary evidences. Taking into account and undertaking as advanced by the Id. AR on behalf of the assessee that the assessee is ready to prosecute the case without fail, we deem it proper to remit the matter back to the file of the Assessing Officer for fresh consideration. The assessee is at liberty to file evidences, if any, before the Assessing Officer.

5. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 22nd May, 2024 at Chennai.

Sd/-
(JAGADISH)
ACCOUNTANT MEMBER

Sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Chennai, Dated, 22.05.2024

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant,
2. प्रत्यर्थी/ Respondent,
3. आयकर आयुक्त/CIT, Chennai/Madurai/Coimbatore/Salem
4. विभागीय प्रतिनिधि/DR &
5. गार्ड फाईल/GF.