

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH: CHENNAI

श्री एबी टी. वर्की, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष
BEFORE SHRI ABY T. VARKEY, JM AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.703/Chny/2024
निर्धारण वर्ष /Assessment Year: 2017-18

Ariyapillai Venkatakrisnan
Plot No.55, Door No.3/6,
III Street, Annai Sathya Nagar,
Ramapuram, Chennai-89.
[PAN-AMJPV9628E)

The Asst. Commissioner of
Income Tax, Non-Corp
Circle-4(1),
Chennai.

(अपीलार्थी/Assessee)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Assessee by
प्रत्यर्थी की ओर से /Revenue by

: Shri Kathir, Advocate
: Shri P.Sajit Kumar, JCIT

सुनवाई की तारीख/Date of Hearing

: 21.05.2024

घोषणा की तारीख /Date of Pronouncement

: 31.05.2024

आदेश / ORDER

PER AMITABH SHUKLA, A.M :

This appeal arises from order vide DIN / order No. ITBA/NFAC/S/250/2023-24/1058284585(1) dated 28.11.2024 of the CIT(Appeal)/NFAC whereby the appeal of the assessee was dismissed on account of non-prosecution of appeal by the assessee.

2.0 At the outset the Ld.AR argued that there existed genuine and sufficient grounds with the assessee which contributed to making proper representation and submission before the Ld.CIT(A).

3.0 Brief facts of the case are that the assessee is an individual and he filed his return of income for the relevant A.Y.2017-18 on 30.07.2017 declaring total income of Rs.17,61,240/-.The return was processed and the case was selected for scrutiny under CASS. Notices u/s 143(2) and 142(1) was issued asking the assessee to file the return and complete details and documents. In response to the notices, the assessee submitted the details. The assessee had made cash deposit of Rs.20,25,000/- during the demonetization period. In his response filed dated 01.03.2019, the assessee stated that he sold two pieces of land in December, 2016 and the proceeds were deposited in banks. On perusal of registered sale deeds, it was found that the assessee sold two deeds for a consideration of Rs.7,20,000/- and of Rs.14.40,000/-, respectively. In a statement recorded by the AO under oath u/s 131 of the Act, the assessee stated that that he entered into an agreement with Sri Muthubalakrishnan to sell these lands. However, the assessee failed to produce any registered agreement between him and Sri Muthubalakrishnan before the AO. Hence, the AO, in the absence of any documentary evidence and without any satisfactory explanation, the amount of Rs.20.25.000/- was treated as unexplained investment u/s 69

of the Act and added back to the total income of the assessee. The Ld. CIT(A) dismissed the assessee's appeal on account of non-compliance .

4.0 The Ld.AR submitted that the matter be restored back to the file of the CIT(A) for fresh adjudication and that the assessee assures that full compliance shall be made during appellate proceedings.

5.0 The Ld. DR contested the submissions of the assessee arguing that the assessee did not have a justifiable reason for non-compliance and accordingly relied upon the order of the Ld.CIT(A).

6.0 It is seen from records that there is delay of 51 days in filing of this appeal. The assessee has submitted through an affidavit that it is a retired Pensioner who is not well-versed in the digital nuances and Email etc. He says there was an unintended non-compliance on my part of the notices issued by Ld.CIT(A) and that the said was neither willful nor wanton. Evidences brought on record allude that there is sufficient force in the assessee's arguments. The delay in filing the appeal is therefore condoned and the appeal is being adjudicated as under.

7.0 On perusal of the order Ld.CIT(A) it is seen that he had dismissed assessee's appeal on account of non-compliance to his notices.

8.0 We have heard the rival submissions in the light of facts of the case and material available on records. On perusal of the order it is seen that the Ld.CIT(A) has dismissed assessee's appeal for non-compliance. Facts of the case indicates that the assessee was prevented

by sufficient cause to pursue his case before the Ld.CIT(A). Accordingly, after considering various facets of the case we deem it fit to restore the matter to the file of the CIT(A) for fresh adjudication and to readjudicate the matter after considering material brought on records and as per law. The assessee is directed to make full compliance to all the notices issued by the Ld.CIT(A).

9.0 In the result the appeal is partly allowed.

Order pronounced on 31st May, 2024.

Sd/-

**(ABY T. VARKEY)
Judicial Member**

Sd/-

**(AMITABH SHUKLA)
Accountant Member**

चेन्नई/Chennai, दिनांक/Dated: 31st May, 2024.
KB/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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