

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'C' 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.109/Chny/2024
निर्धारण वर्ष/Assessment Year: 2009-10

Ramasamy Gounder Kumarasamy,
728-A, Nethaji Road,
Erode 638 001.

Vs. The Income Tax Officer,
Ward 1(1),
Erode.

[PAN: AFWPK3166J]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri S. Sridhar, Advocate, Erode.
प्रत्यर्थी की ओर से/Respondent by : Shri P. Sajit Kumar, JCIT
सुनवाई की तारीख/ Date of hearing : 12.06.2024
घोषणा की तारीख /Date of Pronouncement : 14.06.2024

आदेश /O R D E R

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the order dated 29.11.2023 passed by the Id. Commissioner of Income Tax (Appeals), NFAC Delhi for the assessment year 2009-10.

2. At the outset, we note that the assessee is an individual, filed return of income declaring total income of ₹.5,40,000/-. Further we find that during the course of assessment proceedings, the Assessing Officer asked the assessee about the source for cash deposit made in the account of Smt. K. Sumathi, Propx. M/s. Raja Traders, Erode. The

assessee stated that he had cash balance in his books of account, which was the source for depositing in the bank and transfer it to M/s. Raja Traders, a concern of Smt. K. Sumathi. Further, the Assessing Officer asked the assessee for cash book for the full period, for non-production of the cash book, added the cash credit to the total income of the assessee on account of unexplained cash credit. Before the Id. CIT(A), the entire cash book was furnished, but, however, rejected the same treating it as additional evidence filed without proper explanation and thereby, the Id. CIT(A) confirmed the views of the Assessing Officer.

3. Before us, the Id. AR Shri S. Sridhar, Advocate submits that the assessee has produced cash book before the Id. CIT(A), but, it was not considered and prayed to remand the matter back to the file of the Assessing Officer for fresh consideration taking into account the cash book as a new evidence.

4. The Id. DR Shri P. Sajit Kumar, JCIT did not report objection in remanding the matter to the file of the Assessing Officer.

5. As discussed above, the Assessing Officer added an amount of ₹.21,00,000/- in the hands of the assessee by stating that the Swasthic Agencies and Raja Traders are related parties, for non-submission of

cash book. The said cash book was filed before the Id. CIT(A), but, however, it was held not admissible in view of the reason that the said cash book was not filed before the Assessing Officer. Therefore, taking into consideration of the facts and circumstances of the case and in the interest of natural justice, we deem it proper to remit the matter back to the file of the Assessing Officer for fresh consideration and the assessee is directed to file the entire cash book before the Assessing Officer and further evidence, if any, in support of his claim for consideration.

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

Order pronounced on 14th June, 2024 at Chennai.

Sd/-
(JAGADISH)
ACCOUNTANT MEMBER

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

Chennai, Dated, 14.06.2024

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.