

**आयकर अपीलीय अधिकरण 'ए' न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'A' BENCH, CHENNAI**

माननीय श्री मनोज कुमार अग्रवाल ,लेखा सदस्य एवं  
माननीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।  
**BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM**  
**AND HON'BLE SHRI MANU KUMAR GIRI, JM**

आयकरअपील सं./ ITA No.426/Chny/2024  
(निर्धारणवर्ष / Assessment Year: 2017-18)

Natarajan Subramanian,  
No.67, Vaikkal Street,  
Gobichettipalayam Taluk,  
Erode 638 452.

**Vs.** The Income Tax Officer,  
Ward 2(1)  
Erode

**[PAN: CFZPS 7186H]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by  
प्रत्यर्थी की ओर से /Respondent by

: Shri. S. Sridhar, Advocate  
: Shri. R.Mukundan, IRS, JCIT.

सुनवाई की तारीख/Date of Hearing

: 12.06.2024

घोषणा की तारीख /Date of Pronouncement

: 19.06.2024

**आदेश / O R D E R**

**PER MANU KUMAR GIRI (Judicial Member)**

The instant appeal filed by the assessee is directed against the order dated 14.12.2023 passed by the NATIONAL FACELESS APPEAL CENTRE (NFAC), Delhi, arising out of the assessment order dated 27.09.2021 passed u/s section 144 of the Income Tax Act, 1961 (hereinafter referred as to 'the Act') by the ITO for Assessment Year 2017-18.

2. The registry has noted delay of 7 days in filing the appeal. Ld. Counsel for the assessee submitted that the assessee (senior citizen) is a fruit vendor does not know about the process and procedure of law hence caused delay of 7 days. Considering the reasons and adopting pragmatic approach, the delay in filing of the appeal is condoned and appeal is admitted for adjudication.

3. The appellant has taken six grounds of appeal, however, sum and substance the sole issue involved in the appeal is related to cash deposit of Rs.3,50,000/- during demonetisation period. Assessee has not filed the return of income for AY 2017-18. Assessee has even not filed the return of income pursuant to notice u/s148 of the Act. Having no response from assessee, AO completed the assessment u/s144 of the Act on 27.09.2021 making addition of Rs.3,50,000/- u/s 69A. Ld.CIT(A) has given relief of Rs.24,433/- on the basis of ITR for AY 2016-17 wherein cash in hand was Rs.24,433/-. Hence , assessee is further in appeal before us.

4. We have heard the rival submissions, perused the record, impugned order.

5. It is fact that assessee is a fruit vendor and strive for his family livelihood. Assessee had filed the return for AY 2016-17 and cash in hand was Rs.24,433/-. In case of a fruit vendor, one can assume that he must be earning around Rs.500/- to Rs.700/- daily. Meaning thereby, his earning at the end of year will be around Rs.2,40,000/-. Since it was demonetisation period, deposit of cash in assessee's account by other family members cannot be ruled out.

6. Accordingly, in the facts and circumstances of the case we estimate the income as mentioned in para 5 supra, as it explains the source of Rs.3,50,000/- from past savings of the assessee, its family members and daily earnings. There are no other deposits during the demonetization, hence, the addition made by the Assessing Officer is deleted

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

Order pronounced in the open court on 19th day of June, 2024 at Chennai.

Sd/-

(मनोज कुमार अग्रवाल)

**(MANOJ KUMAR AGGARWAL)**

**लेखा सदस्य / ACCOUNTANT MEMBER**

Sd/-

(मनु कुमार गिरि)

**(MANU KUMAR GIRI)**

**न्यायिक सदस्य / JUDICIAL MEMBER**

चेन्नई Chennai:

दिनांक Dated : 19-06-2024

KV

आदेश की प्रतिलिपि अग्रेषित /Copy to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT, Chennai/Coimbatore/Madurai/Salem.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF