

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

श्री महावीर सिंह, उपाध्यक्ष एवं श्री जगदीश, लेखकसदस्य के समक्ष  
BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND  
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.674/Chny/2024  
निर्धारण वर्ष /Assessment Year: 2017-18

**Pradeepshetty,**  
2/2 Vadakku Thottam,  
Parapalayam, Tirupur – 641 604,  
Tamil Nadu.

**[PAN: AFOPP-2838-L]**  
(अपीलार्थी/Appellant)

**Income Tax Officer,**  
Vs. Ward-2,  
Tirupur.

(प्रत्यर्थी/Respondent)

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

: Shri T.S. Lakshmi Venkatraman, FCA  
: Shri M. Murali, CIT

सुनवाई की तारीख/Date of Hearing

: 04.06.2024

घोषणा की तारीख /Date of Pronouncement

: 26.06.2024

आदेश / ORDER

**PER JAGADISH, A.M :**

Aforesaid appeal filed by the assessee is against the order of Learned Commissioner of Income Tax, National Faceless Appeal Centre (NFAC), Delhi [hereinafter "CIT(A)"] dated 20.02.2024 in the matter of assessment framed by Ld. Assessing Officer [AO] u/s.147 r.w.s 144 r.w.s 144B of the Income Tax Act, 1961 (hereinafter "the Act") on 22.03.2022.

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2. The assessee has not filed return of income for A.Y 2017-18. The A.O has reopened the assessment u/s. 147 of the Act and passed ex-parte assessment u/s. 144 of the Act as the assessee has not complied with the notices issued on 15.11.2021, 14.12.2021 & 27.12.2021. The A.O has made the following additions:

<i>Addition of unexplained money u/s. 69A of the Act</i>	<i>Rs. 1,15,32,735/-</i>
<i>Addition of unexplained investment u/s. 69A of the Act</i>	<i>Rs. 1,84,69,800/-</i>
<i>Addition of unexplained expenditure u/s. 69C of the Act</i>	<i>Rs. 81,60,453/-</i>
<i>Addition of undisclosed income (interest)</i>	<i>Rs.14,13,375/-</i>
<i>Addition of unexplained expenditure to foreign company u/s 69C of the Act</i>	<i>Rs. 32,562/-</i>

3. The Ld. CIT(A) has issued notice on 02.11.2023, 12.01.2024 and 23.01.2024, but the assessee has not made any submissions. The Ld. CIT(A) therefore dismissed the assessee's appeal confirming all the additions ex-parte.

4. The Ld. A.R pleaded that the assessment order and Ld. CIT(A) orders have been passed ex-parte, therefore one more opportunity be provided in the interest of justice. The Ld. A.R also submitted that the assessment was made during Covid period and therefore, compliance could not be made.

5. The Ld. Departmental Representative submitted that the appeal may be dismissed as the assessee has not made any compliance for the notices.

6. We have heard the rival contentions, and perused the materials available on record. We find that the assessee has not filed return of income for the A.Y 2017-18 and the assessment order has been passed ex-parte u/s. 144 of the Act. The Ld. CIT(A) has also passed the order ex-parte. The Bench accepts the submission of Ld. AR by observing that after all the orders of the lower authorities are ex-parte orders and keeping in mind the principles of natural justice, the assessee be provided with another opportunity of hearing. Therefore, the impugned orders are set-aside for *de-novo* assessment to the AO subject to the condition of payment of Rs.5,000/- towards cost in favour of the State Legal Aid Authority at Hon'ble Madras High Court within 30 days from the date of receipt of this order. The assessee shall furnish complete details before the AO for his consideration and co-operate in assessment proceeding.

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

*Order pronounced on 26<sup>th</sup> June, 2024.*

**Sd/-**  
**(महवीर सिंह)**  
**(Mahavir Singh)**  
**उपअध्यक्ष / Vice President**

**Sd/-**  
**(जगदीश)**  
**(Jagadish)**  
**लेखा सदस्य / Accountant Member**

चेन्नई/Chennai, दिनांक/Dated: 26<sup>th</sup> June, 2024.  
EDN/-

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

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