

**आयकर अपीलीय अधिकरण “सी” न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“C” BENCH, CHENNAI**

**माननीय श्री एबी टी. वर्की, न्यायिक सदस्य एवं**  
**माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।**  
**BEFORE HON’BLE SHRI ABY T. VARKEY, JM AND**  
**HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

**आयकर अपील सं./ ITA No.1035/Chny/2024**  
**(निर्धारणवर्ष / Assessment Year: 2017-18)**

<b>Mr. Muthalif Shajahan</b> Shop No.C-30, Mattuthavani Vaniga Valagam, Madurai-625 007.	<b>बनाम/ Vs.</b>	<b>ITO</b> Non-Corporate Ward-1(8) Madurai.
<b>स्थायी लेखासं./जीआइआरसं./PAN/GIR No. ALIPS-2022-D</b>		
<b>(अपीलार्थी/ Appellant)</b>	<b>:</b>	<b>(प्रत्यर्थी / Respondent)</b>

<b>अपीलार्थीकी ओरसे/ Appellant by</b>	<b>:</b>	<b>Shri N.Vijay Kumar (CA) – Ld.AR</b>
<b>प्रत्यर्थीकी ओरसे/ Respondent by</b>	<b>:</b>	<b>Shri P.Sajit Kumar(JCIT) -Ld. DR</b>

<b>सुनवाईकी तारीख/Date of Hearing</b>	<b>:</b>	<b>24-06-2024</b>
<b>घोषणाकी तारीख /Date of Pronouncement</b>	<b>:</b>	<b>03-07-2024</b>

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2017-18 arises out of the order of learned Addl. / Joint Commissioner of Income Tax (Appeals)-5, Kolkata [CIT(A)] dated 27-02-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 11-12-2019. In the assessment order, Ld. AO made addition under the head Business income and made another addition of cash deposit for Rs.6.50 Lacs. During first appeal, the assessee could not substantiate its case which resulted into confirmation of assessment.

Aggrieved, the assessee is in appeal before us. The Ld. AR has placed on record certain documents which include affidavit of assessee's wife in support of impugned cash deposits. The Ld. AR has pleaded for another opportunity of hearing before Ld. CIT(A) which has been opposed by revenue.

2. Accepting the plea of Ld. AR, we set aside the impugned order and restore the appeal back to the file of Ld. CIT(A) for de novo adjudication in the light of submissions made by Ld. AR before us. The assessee is directed to substantiate its case.

3. The appeal stand allowed for statistical purposes.

*Order pronounced on 3<sup>rd</sup> July, 2024*

**Sd/-**  
**(ABY T. VARKEY)**  
**न्यायिक सदस्य / JUDICIAL MEMBER**

**Sd/-**  
**(MANOJ KUMAR AGGARWAL)**  
**लेखा सदस्य / ACCOUNTANT MEMBER**

चेन्नई Chennai; दिनांक Dated :03-07-2024  
DS

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

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