

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई
**IN THE INCOME TAX APPELLATE TRIBUNAL
'D' BENCH, CHENNAI**

श्री महावीर सिंह, उपाध्यक्ष एवं श्री एस. आर. रघुनाथा, लेखा सदस्य के समक्ष
**BEFORE SHRI MAHAVIR SINGH, HON'BLE VICE PRESIDENT AND
SHRI S. R. RAGHUNATHA, HON'BLE ACCOUNTANT MEMBER**

आयकरअपीलसं./ITA No.: **814/Chny/2024**

निर्धारणवर्ष / Assessment Year: 2011-12

Mani Dinesh
No.3/740, Ethirmedu
Thattankuttai,
Komarapalayam,
Namakkal – 638 183.

[PAN: AWSPD-5423-G]

(अपीलार्थी/Appellant)

Income Tax Officer,
v. Ward -2,
Tiruchengode.

(प्रत्यर्थी/Respondent)

अपीलार्थीकीओरसे/Appellant by : Shri. S. Sridhar, Advocate (Erode) (virtual)

प्रत्यर्थीकीओरसे/Respondent by: Shri. G. Suresh, JCIT

सुनवाईकीतारीख/Date of Hearing : 08.07.2024

घोषणाकीतारीख/Date of Pronouncement : 08.07.2024

आदेश / O R D E R

PER S. R. RAGHUNATHA, ACCOUNTANT MEMBER:

This appeal by the assessee is filed against the order of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, for the assessment year 2011-12, vide order dated 30.01.2024.

2. The brief facts are that the assessee is an individual carrying on the business of weaving work and is in receipt of job work charges by operating power looms. The assessee has

shown a turnover of Rs.17,25,000/- and offered net income of Rs.1,38,056/- U/s.44AD of the Act, for the A.Y. 2011-12 by filing a return of income on 22.10.2018 in response to the Notice U/s.148 of the Act. Later, notice U/s.143(2) was issued along with other statutory notices were served to the assessee and the AO completed the assessment by passing an order U/s.143(3) r.w.s. 147 of the Act on 26.11.2019, after providing proper opportunity of being heard, and made an addition of cash deposits made to the bank account of Rs.18,00,000/- U/s.69A of the Act, as unexplained money. Aggrieved by the order of the AO, assessee preferred an appeal before the Id.CIT(A).

3. The Id.CIT(A) had issued notices granting opportunities to the assessee to appear for hearing. However, the assessee had not respond only once against the seven notices issued by fixing the date of hearing. The Id.CIT(A) has dismissed the appeal by passing an order dated 30.01.2024 by confirming the addition U/s.69 of the Act, made by the Assessing officer. Aggrieved by the order of the Id.CIT(A), the assessee is before us.

4. The Id.AR stated that the Id.CIT(A) has erred in dismissing the assessee's appeal without giving proper opportunity, is erroneous in law and prayed for remanding the matter back to the Id.CIT(A) .

5. The Id.DR did not raise any objections for the same.

6. We have heard both the parties and gone through the order of the Id.CIT(A). It is noted that the Id.CIT(A) has passed the impugned order, without complete participation of the assessee in the appellate proceedings. To meet the ends of justice, we remit back the appeal to the file of the Id. CIT(A) for denovo adjudication. we direct the Id. CIT(A) to consider the written submissions filed by the assessee and decide the issue afresh in accordance with law subject to cost of Rs.5,000/- which shall be deposited by the assessee within 30 days from the date of receipt of this order to 'Tamil Nadu State Legal Services Authority' at Hon'ble High Court of Madras. The proof of the same will be furnished by the Assessee before Ld. CIT(A). Accordingly, the impugned order is set aside and the appeal is restored back to the file of Ld.CIT(A) for fresh adjudication.

7. In the result, the appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on 08th July, 2024 at Chennai.

Sd/-
(महावीर सिंह)
(MAHAVIR SINGH)
उपाध्यक्ष /**Vice President**

Sd/-
(एस.आर.रघुनाथा)
(S. R. RAGHUNATHA)
लेखासदस्य/**Accountant Member**

चेन्नई/Chennai,

दिनांक/Dated, the 08th July, 2024

JPV

आदेशकीप्रतिलिपिअग्रेषित/Copy to:

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