

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

श्री एबी टी. वर्की, न्यायिक सदस्य एवं
श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष

**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.1097/Chny/2024
निर्धारण वर्ष/Assessment Year: 2017-18

Shri Jasaji Narpat Singh, No.73, Veerapandiar Nagar, New Bus Stand, Salem-636 004.	v.	The ITO, Ward-1(4), Salem.
[PAN: AHUPN 6697 F]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Shri R. Venkataraman, CA
प्रत्यर्थी की ओर से /Respondent by	:	Shri P. Sajit Kumar, JCIT
सुनवाईकीतारीख/Date of Hearing	:	25.06.2024
घोषणाकीतारीख /Date of Pronouncement	:	10.07.2024

आदेश / ORDER

PER ABY T. VARKEY, JM:

This is an appeal preferred by the assessee against the order of the Learned Commissioner of Income Tax (Appeals)/NFAC, (hereinafter in short "the Ld.CIT(A)"), Delhi, dated 20.02.2024 for the Assessment Year (hereinafter in short "AY") 2017-18.

2. At the outset, the Ld.AR of the assessee pointed out that in this case Assessment Order was passed by the AO on 25.10.2019 making an addition of Rs.13,75,000/- u/s.69A r.w.s.115BBE of the Income Tax Act, 1961 (hereinafter in short "the Act"), alleging non-filing of details



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regarding source of the amount deposited during demonetization period. According to the Ld.AR, even though, written submissions were filed before the Ld.CIT(A), but, the assessee couldn't upload the additional evidences due to technical glitches. And in the absence of evidence, the Ld.CIT(A) was pleased to confirm the action of the AO. According to the Ld.AR, the assessee was prevented from uploading the additional evidences due to technical snags/glitches and non-consideration of relevant (additional) evidences by the Ld.CIT(A) tantamounts violation of natural justice, therefore, the Ld.AR prayed that assessee may be granted one more opportunity before the Ld.CIT(A).

3. Per contra, the Ld.DR opposed the request of the assessee and pleaded that costs may be levied.

4. We have heard both the parties and perused the material available on record. We note that the AO has added Rs.13,75,000/- u/s.69A r.w.s.115BBE of the Act, taking note of the deposits of Specified Bank Notes (hereinafter in short "SBNs") during demonetization period since assessee failed to prove the nature and source of the cash/SBN deposits. On appeal, the Ld.CIT(A) confirmed the action because assessee couldn't produce any evidence regarding nature & source of the SBNs. However, according to the assessee, even though, he tried to upload the additional evidences it could not materialize due to technical glitches. Be that as it



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may, since, the Ld.CIT(A) has passed the order without considering the relevant documents which assessee intended to upload, and due to technical reasons, it couldn't materialize. Hence, for the ends of justice and fair play, we are inclined to grant assessee one more opportunity before the Ld.CIT(A). Therefore, we set aside the impugned order of the Ld.CIT(A) and restore the appeal back to his file for adjudication of the grounds of appeal raised by the assessee as per Sec. 250(6) of the Act; and the assessee is directed to upload the additional evidences in support of his grounds of appeal and the Ld.CIT(A) to consider the same in accordance to law and pass a speaking order after hearing the assessee.

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

Order pronounced on the 10th day of July, 2024, in Chennai.

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

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

चेन्नई/Chennai,
दिनांक/Dated: 10th July, 2024.
TLN, Sr.PS

आदेश की प्रतिलिपि अग्रेषित /Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Chennai / Madurai / Salem / Coimbatore.
4. विभागीय प्रतिनिधि/DR
5. गार्डफाईल/GF