

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

श्री यस यस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री जगदीश, लेखक सदस्य के समक्ष
BEFORE SHRI SS VISWANETHRA RAVI, JUDICIAL MEMBER AND
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1196/Chny/2024

Tranquebar Bishop Manickam
Luthern College,
Main Road Porayar Tranquebas
Tk, Nagapattinam – 609 307.
[PAN: AABTT 2765J]

The Commissioner of Income
Tax (Exemptions),
Chennai

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

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

: Shri D. Anand, Advocate
: Shri G. Suresh, JCIT

सुनवाई की तारीख/Date of Hearing

: 24.06.2024

घोषणा की तारीख /Date of Pronouncement

: 19.07.2024

आदेश / **ORDER**

PER JAGADISH, A.M :

Aforesaid appeal filed by the assessee arises out of the order of Learned Commissioner of Income Tax, National Faceless Appeal Centre (NFAC), Delhi [hereinafter "CIT(A)"] dated 27.02.2024 in the matter of assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Income Tax Act, 1961 on 31.03.2022.

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2. The assessee is a trust and has not filed its return of income. The A.O has reopened the assessment u/s. 147 of the Act as there was cash deposit of Rs.65,77,254/- in the bank account. The assessee has not filed any return of income in response to notice issued u/s. 148 of the Act. However, later the assessee has filed return of income on 18.03.2022 admitting Nil income. The assessee before the A.O has submitted that the assessee-trust runs a women's evening college and has received income of Rs. 97,77,369/- as a fee and total expenditure of Rs. 1,27,57,330/- and thus, there is excess of expenditure over income amounting to Rs. 29,79,961/-. However, the A.O has made the addition on cash deposit in the bank account at Rs.65,77,254/- u/s. 69A of the Act on the ground that the assessee has not furnished books and explanation as to the entries in the cash book viz-a-viz bank statement. The Ld. CIT(A) has passed ex-parte order by confirming the addition. The Ld. CIT(A) has noted that the assessee was given ample opportunity, but has not availed the same and therefore, confirmed the addition.

3. The Ld. AR has contended that first notice was issued on 07.12.2023 and the last notice was issued on 26.12.2023 and less

than a week time was given and requested to remit the matter back to the Ld. CIT(A) for deciding the issue afresh.

4. On the other hand, the Ld. D.R argued that the assessee has not made any submissions, despite of sufficient opportunities provided to the assessee.

5. We have heard the rival submissions, and perused the materials available on record. On perusal of the orders of Ld. CIT(A), we find that the order has been passed by Ld. CIT(A) ex-parte for the non-compliance by the assessee. The Ld. A.R has submitted that the Ld. CIT(A) has not decided the issue on merits, therefore the case may be remanded back for adjudication on merits. We are of the opinion that keeping in view the principles of natural justice, the assessee be provided with another opportunity of hearing to substantiate his case before the Ld. CIT(A). Accordingly, we set aside the orders passed by the A.O and the Ld. CIT(A) and remit the matter back to the file of the Ld. CIT(A) to adjudicate this appeal afresh in accordance with law, after giving reasonable opportunity to the assessee. We also direct the Assessee to appear before the A.O on the date of hearing without fail and furnish complete details for his fresh consideration. In view of the

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above, the appeal filed by the assessee is allowed for statistical purposes.

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

Order pronounced on 19th July, 2024.

Sd/-

(यस यस विश्वनेत्र रवि)
(SS Viswanethra Ravi)

न्यायिक सदस्य / Judicial Member

चेन्नई/Chennai, दिनांक/Dated: 19th July, 2024.

EDN/-

Sd/-

(जगदीश)
(Jagadish)

लेखा सदस्य /Accountant Member

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

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