

आयकर अपीलीय अधिकरण 'ए' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH, CHENNAI

माननीय श्री मनोज कुमार अग्रवाल ,लेखा सदस्य एवं
माननीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।
BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM
AND HON'BLE SHRI MANU KUMAR GIRI, JM

आयकरअपील सं./ ITA No.400/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2017-2018)

Smt. S. Padma,
25/3, Old No.9/3,
Chari Street,
T. Nagar,
Chennai 600 017.

Vs. The Income Tax Officer,
Non Corporate Ward 1(3)
Chennai.

[PAN: AHLPP0997M]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

: None

प्रत्यर्थी की ओर से /Respondent by

: Shri. ARV Srinivasan, IRS, Addl. CIT.

सुनवाई की तारीख/Date of Hearing

: 11.07.2024

घोषणा की तारीख /Date of Pronouncement

: 22.07.2024

आदेश / O R D E R

PER MANU KUMAR GIRI (Judicial Member)

This Income Tax Appeal filed by the assessee is directed against the order of the Ld. Commissioner of Income Tax(Appeal)(NFAC) Delhi [CIT(A)] dated 14.09.2023 for Assessment Year 2017-2018.

2. The registry has noted 87 days delay in filing the appeal. Considering the days of delay and reasons given in affidavit, we condone the delay and admit the appeal for adjudication.

3. In the grounds of appeal, appellant has taken 11 argumentative grounds however, we observe that main ground is that the present appeal may be set aside to Id.CIT(A) for de novo adjudication as the Id.CIT(A) has neither given proper opportunity to prosecute the appeal nor considered the submissions of the assessee regarding the sources for the cash deposits.

4. Brief facts are that the Assessee is an individual filed her return of income on 26.01.2018, declaring the total income at Rs.9,04,290/-. The assessee is running a business of sale of cameras used for the purpose of studio, in the name and style of M/s Ratna Photo Impex Centre. During the year under consideration, the assessee made cash deposits to the tune of Rs.48,62,800/- with SBI, Triplicane branch, Chennai. Assessing officer (In short 'AO') during the course of assessment proceedings added the cash deposits in demonetised currency of Rs.28,36,650/- u/s 69 of the Act as unexplained investment. On further appeal, Ld.CIT(A) confirmed the assessment on merits against which assessee is in further appeal before us.

5. Before us, none appeared for the assessee. The Ld. Sr. DR relied upon the orders of lower authorities however, he did not seriously object to the ground of the assessee for fresh adjudication by Id. CIT(A) in the light of ground no.2.

6. Though we appreciate the submissions of Ld. Sr. DR however, keeping in mind the controversy regarding considering of documents before Id.CIT(A) and the principle of natural justice, it is a fit case to grant another opportunity of hearing to the assessee to submit all such documents or evidence to substantiate the source for the cash deposits in SBI Bank. Accordingly, the impugned order is set aside and the appeal is restored back to the file of Id.CIT(A) for adjudication of appeal a fresh after affording proper opportunity of hearing to the assessee. The assessee is directed to substantiate its case with complete information as per law, failing which Ld. CIT(A) shall be at liberty to proceed with the disposal of the appeal as per law.

7. In the result, appeal filed by the assessee for A.Y.2017-18 is allowed in above terms for statistical purpose.

Order pronounced in the open court on 22nd day of July, 2024 at Chennai.

Sd/-

(मनोज कुमार अग्रवाल)

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / ACCOUNTANT MEMBER

Sd/-

(मनु कुमार गिरि)

(MANU KUMAR GIRI)

न्यायिक सदस्य / JUDICIAL MEMBER

चेन्नई Chennai:

दिनांक Dated : 22-07-2024

KV

आदेश की प्रतिलिपि अग्रेषित /Copy to :

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