

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'C' BENCH, CHENNAI
श्री एसएस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री एस.आर. रगुनाथा, लेखा सदस्य के समक्ष
Before Shri S.S. Viswanethra Ravi, Judicial Member &
Shri S.R. Raghunatha, Accountant Member

आयकर अपील सं./I.T.A. Nos.1448 & 1449/Chny/2024
निर्धारण वर्ष/Assessment Years: 2015-16 & 2016-17

Abdul Shukoor Sakira Banu,
26-28, Rajaji Street, Ram Nagar,
Coimbatore 641 009.

Vs. The Deputy Commissioner of
Income Tax,
Corporate Circle 1,
Coimbatore.

[PAN:BGBPS1381J]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri D. Anand, Advocate
प्रत्यर्थी की ओर से/Respondent by : Shri R. Clement Ramesh Kumar, CIT
सुनवाई की तारीख/ Date of hearing : 22.07.2024
घोषणा की तारीख /Date of Pronouncement : 24.07.2024

आदेश / O R D E R

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

Both the appeals filed by the assessee are directed against separate but identical orders both dated 19.03.2024 passed by the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [NFAC], Delhi for the assessment years 2015-16 and 2016-17.

2. Since the issue raised in both the appeals are similar and based on same identical facts, with the consent of both the parties, we proceed to

hear both the appeals together and pass consolidated order for the sake of convenience.

3. In both the appeals, the assessee raised 7 common grounds of appeal, amongst which only issue emanates for our consideration as to whether the Id. CIT(A) is justified in confirming the order of the Assessing Officer without there being proper opportunity to the assessee.

3. At the outset, we note that the assessment was completed under section 147 r.w.s. 144 read with section 144B of the Income Tax Act, 1961 ["Act" in short] determining total income of the assessee at ₹.3,86,68,305/- as against income of ₹.5,38,740/- for AY 2014-15 and ₹.60,98,94,702/- as against income of ₹.7,99,860/- for AY 2015-16, inter alia, making addition on account of unexplained cash deposited during the financial years 2014-15 and 2015-16 to the extent of ₹.3,81,29,565/- and ₹.60,90,94,842/- treating the same as unexplained income of the assessee under section 69A of the Act. On perusal of the assessment orders for both the assessment years at page 3, we note that the Assessing Officer held that the assessee neither complied with the show cause notice issued on 15.03.2022 for both the

assessment years nor furnished any information or explanation, the Assessing Officer proceeded to complete the assessment according to his best judgement in the absence of any explanation from the assessee. Likewise, on perusal of the order of the Id. CIT(A) at para 4 page No. 4, clearly shows that the assessee did not file any submissions/documentary evidences before the Id. CIT(A). Therefore, the Id. CIT(A) confirmed the order of the Assessing Officer for both the assessment years.

4. The Id. AR Shri D. Anand, Advocate submits that the Id. CIT(A) passed exparte order without considering any of the issues raised by the assessee on merits. He further submits that the assessee did not furnish any evidence during the course of assessment proceedings due to some unavoidable circumstances. Since in the impugned case, the source for deposit is explainable, the Id. AR requested to remand the matter to the file of the Assessing Officer as the assessee is ready to prosecute the case if the Tribunal afford an opportunity for both the assessment years.

5. The Id. DR Shri R. Clement Ramesh Kumar, Addl. CIT reported objection that the Assessing Officer and the Id. CIT(A) given many

opportunities to the assessee and the assessee failed to utilize the same.

6. As discussed above, we note from the assessment order as well as impugned order, it is established that there was no opportunity for the assessee in prosecuting his case, but, however, on the undertaken given by the Id. AR that the assessee is ready to prosecute the case before the Assessing Officer without fail, we deem it proper in the interest of justice to remand the matter back to the file of the Assessing Officer for his consideration afresh for both the assessment years under consideration. The assessee is at liberty to file evidence in support of his claim and the Assessing Officer shall conduct the assessment proceedings *de novo*. Thus, grounds Nos. 1 to 7 are allowed for statistical purposes.

7. In the result, both the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced on 24th July, 2024 at Chennai.

Sd/-
(S.R. RAGHUNATHA)
ACCOUNTANT MEMBER

Sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Chennai, Dated, 24.07.2024

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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