

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.1038/Chny/2024
निर्धारण वर्ष/Assessment Year: 2017-18

Shri Thangavel Pravinkumar, H 37 J, Manthopu Colony, 8 th Avenue, Ashok Nagar, Chennai-600 083.	v.	The ITO, Non-Corporate Ward-9(5), Chennai.
[PAN: AAHPP 9483 D]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Shri D. Anand, Advocate
प्रत्यर्थी की ओर से /Respondent by	:	Shri P. Sajit Kumar, JCIT
सुनवाईकीतारीख/Date of Hearing	:	27.06.2024
घोषणाकीतारीख /Date of Pronouncement	:	26.07.2024

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 01.12.2023 for the Assessment Year (hereinafter in short "AY") 2017-18.



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2. It is noted that there is delay of '76' days in filing of this appeal, for which, assessee has filed Condonation petition. Having perused the same, we are satisfied that there is reasonable cause for delay. So, we condone the delay and proceed to adjudicate the appeal.

3. The main grievance of the assessee is against action of the Ld.CIT(A) confirming action of the AO, sustaining the addition of Rs.25,61,020/-. At the outset, the Ld.AR of the assessee submitted that the AO directed the assessee to prove the source of cash deposits to the tune of Rs.27,03,500/- during the demonetization period. According to the Ld.AR, the cash deposits represent the cash received by the assessee from his debtors which was deposited in the bank account. In order to support the aforesaid submissions, the assessee filed details/list of parties along with their respective addresses i.e, of sundry debtors from the accounts for the period from 01.04.2016 to 30.12.2016. Pursuant thereto, the AO issued notice u/s.133(6) of the Income Tax Act, 1961 (hereinafter in short 'the Act') dated 21.11.2019, to 28 parties and they were directed to reply within a week's time. According to the AO, out of '28' persons, the notices were delivered to '14' persons and the other



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notices were returned un-served. According to the Ld.AR, since the parties have squared up the debts, they didn't respond, which doesn't mean that they haven't given back the money they owed to the assessee. According to the Ld.AR, the assessee after enquiry has found out the correct address of '14' persons who couldn't be served notices as well would like to furnish certain relevant additional evidences which need to be considered for correct adjudication/examination of the nature & source of the cash deposits during demonetization period. It is noted that out of '28' sundry debtors, three parties have confirmed paying money to the assessee and the AO has accepted the nature & source of that source i.e. Rs.1,42,480/- and has added the balance amount of Rs.25,61,020/-. The assessee has filed certain new/additional evidences to prove the nature and source of the SBNs which are relevant documents which needs to be examined/verified by the AO for adjudicating the nature & source of the cash deposits in the bank account of the assessee to the tune of Rs.25,61,020/-. Since the assessee has asserted that assessee didn't get proper opportunity before the AO, for the interest of justice and fair play and by relying on the decision of the Hon'ble Supreme Court in the case of TIN Box Co. v. CIT reported in [2001] 249 ITR 216 (SC), we set aside the



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impugned order of the Ld.CIT(A) and remit the matter back to the file of the AO for de novo assessment. The assessee to file all documents/additional evidences before the AO; and the AO to enquire and pass order in accordance to law after hearing the assessee.

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

Order pronounced on the 26th 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: 26th July, 2024.
TLN, Sr.PS

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

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT, Chennai / Madurai / Salem / Coimbatore.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF