

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

श्री मनु कुमार गिरि, न्यायिक सदस्य एवं श्री जगदीश, लेखक सदस्य के समक्ष
BEFORE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER AND
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1373/Chny/2024
निर्धारण वर्ष /Assessment Year: 2017-18

Moorthy Anand Babu,
163-2/79, MG Road,
Zuzuvadi Sipcot,
Hosur – 635 126
[PAN: APXPA 4791A]

The Income Tax Officer,
Vs. Ward-1,
Hosur.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by

: Shri I. Dinesh, Advocate &
Ms. A. Nikita, Advocate

प्रत्यर्थी की ओर से /Respondent by

: Shri V. Justin, JCIT

सुनवाई की तारीख/Date of Hearing

: 22.07.2024

घोषणा की तारीख /Date of Pronouncement

: 31.07.2024

आदेश / ORDER

PER JAGADISH, A.M :

Aforesaid appeal filed by the assessee is against the order of Learned Commissioner of Income Tax, Appeal, National Faceless Appeal Centre (NFAC), Delhi [hereinafter "CIT(A)"] dated 01.09.2023 in the matter of assessment framed by Ld. Assessing Officer [AO] u/s.143(3) of the Income Tax Act, 1961 (hereinafter "the Act") on 31.12.2019.

: - 2 - :

2. There is a delay of 190 days in filing the appeal by the assessee. The Ld. AR has submitted affidavit filed by the assessee stating that e-mail id provided for communication in the appeal was manjunathanctr99@gmail.com, but as the email was not active and C.A updated email on 31.03.2022 as srinidhi0856@gmail.com. The notice issued by Ld. CIT(A) was on the old email id and assessee came to know about the appeal order only after during recovery proceedings was initiated. The Ld. AR has submitted that as assessee was not aware of the Ld. CIT(A) order, the appeal could not be filed within time and there is delay of 190 days and requested for condone the delay.

3. We have considered the affidavit filed by the assessee and arguments of the Ld. A.R, we find that there was sufficient cause for not filing the appeal within the prescribed time limit. Hence, the delay is condoned accordingly.

4. The brief facts of the case are that the assessee is the wholesale dealer in mobile phones and accessories and also engaged in the commission business of money transfer in Hosur. In this case assessment order has been passed making addition of Rs. 1,42,33,500/- for cash deposit made in specified bank notes in the

bank account. The assessee has filed appeal before Ld. CIT(A), who dismissed the appeal ex-parte as the assessee has not complied with the notices issued on 08.09.2021, 19.07.2023, 03.08.2023 and 21.08.2023.

5. The Ld. AR has submitted that the Ld. CIT(A) has passed the order ex-parte without hearing the case therefore, one more opportunity may be provided to present his case before Ld. CIT(A).

6. On the other hand, the Ld. DR supported the orders of the authorities below.

7. We have heard both the parties and gone through the orders of the authorities below. On perusal of the order of the Ld. CIT(A), we find that the order has been passed by Ld. CIT(A) ex-parte as the assessee has not made any submission. The Ld. AR has submitted that the assessee has not received notices due to change in email. 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 order passed by the Ld. CIT(A) and remit the matter back to

: - 4 - :

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 Ld. CIT(A) on the date of hearing without fail. In view of the above, the appeal filed by the assessee is allowed for statistical purposes.

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

Order pronounced on 31st July, 2024.

Sd/-
(मनु कुमार गिरि)
(Manu Kumar Giri)
न्यायिक सदस्य / Vice President

Sd/-
(जगदीश)
(Jagadish)
लेखा सदस्य / Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 31st July, 2024.
EDN/-

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

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