

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

आयकर अपील सं./I.T.A. No.1829/Chny/2024
निर्धारण वर्ष/Assessment Years: 2017-18

Marimuthu Subra Maniam,
7, Kathan Chetty Street,
Nagapattinam 611 001.

Vs. The Assistant Commissioner of
Income Tax,
Circle 2(1),
Trichy.

[PAN: AAHPM9347H]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri G. Baskar, Advocate
प्रत्यर्थी की ओर से/Respondent by : Shri R. Clement Ramesh Kumar, CIT
सुनवाई की तारीख/ Date of hearing : 08.08.2024
घोषणा की तारीख /Date of Pronouncement : 14.08.2024

आदेश /O R D E R

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

This appeal by the assessee is directed against the order dated 05.06.2024 passed by the Id. Commissioner of Income Tax, National Faceless Appeal Centre [NFAC], Delhi for the assessment year 2017-18.

2. At the outset, we note that the Assessing Officer found cash deposits in the accounts of the assessee during demonetization period. On perusal of the assessment order, we note that no compliance was made by the assessee in response to the notices issued by the Assessing

Officer. Having no compliance, the Assessing Officer proceeded to complete the assessment under section 144 of the Income Tax Act, 1961 ["Act" in short], inter alia making addition on account of unexplained cash deposits at ₹.2,49,10,257/- and determined the income of the assessee at ₹.2,71,63,957/-. Having aggrieved by the order of the Assessing Officer, the assessee preferred an appeal before the Id. CIT(A), but, however, for non-submission of evidence in support of his claim, the Id. CIT(A) confirmed the order of the Assessing Officer.

4. Before us, the Id. AR Shri G. Baskar, Advocate prayed to afford an opportunity to the assessee as the assessee is ready to prosecute his case before the Assessing Officer without fail. Further, he submits that the assessee is ready with all documentary evidences in support of his claim and requested to remand the matter to the file of the Assessing Officer. As discussed above, there was no compliance before the Assessing Officer and the Id. CIT(A) with relevant documentary evidences. Taking into account and undertaking as given by the Id. AR on behalf of the assessee that the assessee is ready to prosecute the case without fail, in the interest of natural justice, we deem it proper to remit the matter back to the file of the Assessing Officer for fresh consideration. The assessee is at liberty to file evidences, if any, before the Assessing

Officer. Thus, grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced on 14th August, 2024 at Chennai.

Sd/-
(JAGADISH)
ACCOUNTANT MEMBER

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

Chennai, Dated, 14.08.2024

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.