

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.151/Chny/2024  
निर्धारण वर्ष/Assessment Years: 2011-12

Mr. Palanisamy Rangunathan,  
No. 2, A.A. Road, Near Santhi Theatre,  
Dhadubaikuttai, Salem 636 001.  
[PAN: AAYPR3825L]

Vs. The Deputy Commissioner of  
Income Tax,  
Circle 1(1),  
Salem.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri T.S. Lakshmi Venkatraman, F.C.A.  
प्रत्यर्थी की ओर से/Respondent by : Ms. R. Anita, Addl. CIT  
सुनवाई की तारीख/ Date of hearing : 14.08.2024  
घोषणा की तारीख /Date of Pronouncement : 21.08.2024

**आदेश / O R D E R**

**PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:**

This appeal filed by the assessee is directed against the order dated 22.11.2023 passed by the Id. Commissioner of Income Tax(Appeals), National Faceless Appeal Centre [NFAC], Delhi for the assessment year 2011-12.

2. We find that this appeal is filed with a delay of one day. The assessee filed a petition for condonation of delay explaining reasons for the said delay and prayed for condonation of that delay. On perusal of the condonation petition and upon hearing both the parties, we find that the reasons

explained by the assessee are bonafide and therefore, the delay is condoned.

3. The assessee raised 3 grounds of appeal amongst which, the only issue emanates for our consideration as to whether the Id. CIT(A) is justified in confirming the addition made by the Assessing Officer on account of unexplained money under section 69A of the Income Tax Act, 1961 ["Act" in short].

4. We note that the assessee is an individual and in the first round of litigation, the Coordinate Bench of the ITAT, Chennai remitted the matter to the file of the Assessing Officer for *de novo* assessment by observing that the matter needs to be re-examined by the Assessing Officer since the assessee claimed that he is a partner in M/s. S.A. Poultry Farm, which was accepted by the Assessing Officer in AY 2012-13. In pursuance of the same, the Assessing Officer issued notice to the assessee for furnishing details as reflected in para 4 of the assessment order. We find that the assessee could not submit any explanation nor evidence in support of his claim and accordingly, the Assessing Officer added the entire cash deposit as found in the bank account on account of unexplained money under section 69A of the Act, which is event from para 7 of the assessment order. On perusal of the impugned order, we note that the Id. CIT(A)/NFAC confirmed the order of the

Assessing Officer for non-submissions of any relevant details in support of the claim of the assessee.

5. The Id. AR Shri T.S. Lakshmi Venkatraman, F.C.A., prayed to remand the matter to the file of the Assessing Officer stating that the assessee is a senior citizen having not well acquainted with e-proceedings, no evidence could not be produced before the Assessing Officer. He submits that the assessee is ready now, to prosecute his case, if this Tribunal affords an opportunity in the interest of justice.

6. The Id. DR Ms. R. Anita, Addl. CIT opposed vehemently and submits that both the authorities below have given ample opportunities to the assessee, but, however, not utilized in contesting his case. She drew our attention to AO's order, Id. CIT(A)'s order and argued that the ITAT, in the first round of litigation by accepting the submissions of the assessee, remanded the matter to the file of the Assessing Officer and the assessee failed to furnish any details in support of his claim.

7. As discussed above, we find that the Assessing Officer and the Id. CIT(A) intimated the date of hearing to the assessee, but, however, the case could not be contested for the reason for technical glitches having not acquainted with e-proceedings. The assessee is required to furnish relevant evidences against the addition made by the Assessing Officer. It is also

noted that the ITAT, in the first round of litigation having found that the Department being accepted that the assessee is a partner in M/s. S.A. Poultry Farm, remanded the matter to the file of the Assessing Officer, but, however, the assessee could not comply with the notice for the reasons as discussed above. Taking into consideration, the facts and circumstances of the case and the addition made, we deem it proper to remit the matter to the file of the Assessing Officer subject to the condition of payment of ₹.10,000/- towards cost in favour of the State Legal Aid Authority, Hon'ble Madras High Court within 30 days from the date of receipt of this order and produce the receipt before the Assessing Officer. 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 raised by the assessee are allowed for statistical purposes.

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

Order pronounced on 21<sup>st</sup> August, 2024 at Chennai.

Sd/-  
(JAGADISH)  
ACCOUNTANT MEMBER

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

Chennai, Dated, 21.08.2024

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.