

**आयकर अपीलीय अधिकरण 'ब' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH, CHENNAI**

**माननीय श्री मनु कुमार गिरि, न्यायिक सदस्य एवं
माननीय श्री अमिताभ शुक्ला . लेखा सदस्य के समक्ष।
BEFORE HON'BLE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER
AND HON'BLE SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

**आयकर अपील सं./ ITA No.1420/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2012-2013)**

S. Arulpragasam,
4/20, South Street,
Kunankurichi,
U Mangalam,
Vridhachalam 607 804.

Vs. The Income Tax Officer,
Ward 5,
Cuddalore.

[PAN: AHUPA 2988C]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से /Respondent by

: None
: Ms. Gouthami Manivasagam, IRS, JCIT.

सुनवाई की तारीख/Date of Hearing

: 19.08.2024

घोषणा की तारीख /Date of Pronouncement

: 23.08.2024

आदेश / ORDER

MANU KUMAR GIRI (Judicial Member)

This appeal filed by the assessee is directed against the order of the Ld. Commissioner of Income Tax(Appeals)(NFAC) Delhi [CIT(A)] dated 30.10.2023 for Assessment Year 2012-13.

2. Assessee is an individual and has made substantial cash deposit into his savings bank account but did not file the return of income. Therefore, on the basis of the same, the case of the assessee has been reopened u/s 147 of the Income

Tax Act, 1961 (In short 'Act'). The assessee, thereafter filed his return of income on 09.09.2019 for AY 2012-13 admitting a total income of Rs.2,58,000/-. The assessee has also filed a letter dated 09.09.2019 explaining the cash deposits made in bank. However, the AO has passed order under section 144 r.w. section 147 of the Act dated 24.12.2019 an addition of Rs.43,57,595/- under section 69A of the Act rejecting the explanation of the assessee.

3. Further, the appellant filed the appeal against the order under section 144 r.w. section 147 of the Act dated 24.12.2019 before the Ld.CIT(A) wherein the assessee neither appeared nor submitted any submissions before the first appeal authority. Accordingly, the assessment was confirmed on merits against which assessee is in further appeal before us.

4. None appeared before us for the assessee. We have rejected the adjournment application filed by the assessee. The Ld. Sr. DR pleaded for dismissal of the appeal on the ground that the assessee failed to appear before the Id. first appellate authority also.

5. Though we concur with the submissions of Ld.DR, Ms. Gauthami Manivasagam, JCIT however, keeping in mind the principle of natural justice and grant proper opportunity of hearing to the assessee the appeal requires fresh adjudication. We have also seen that before AO assessee was ex-parte and before Id.CIT(A) most of notices dated 15.01.2021, 02.09.2021 and 27.10.2021 u/s 250 of the Act were issued during Covid-19 Pandemic. Accordingly, for complete adjudication at grass

root itself, the impugned order is set aside and the appeal is restored back to the file of Ld.AO for denovo adjudication after affording proper opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith without any fail, failing which Ld. AO shall be at liberty to proceed with the assessment.

6. In the result, appeal filed by the assessee is allowed for statistical purpose.

Order pronounced in the open court on 23rd day of August, 2024 at Chennai.

Sd/-

(अमिताभ शुक्ला)

(AMITABH SHUKLA)

लेखा सदस्य / ACCOUNTANT MEMBER

Sd/-

(मनु कुमार गिरि)

(MANU KUMAR GIRI)

न्यायिक सदस्य / JUDICIAL MEMBER

चेन्नई Chennai:

दिनांक Dated : 23-08-2024

KV

आदेश की प्रतिलिपि अग्रेषित /Copy to :

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