

**आयकर अपीलीय अधिकरण “ए” न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“A” BENCH, CHENNAI**

**माजनीय श्री एबी टी. वर्की, न्यायिक सदस्य एवं**  
**माजनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य के समक्ष।**  
**BEFORE HON’BLE SHRI ABY T. VARKEY, JM AND**  
**HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

**आयकर अपील सं. ITA No.1689/Chny/2024**  
**(निर्धारणवर्ष / Assessment Year: 2017-18)**

<b>Sri Sarojini Enterprises</b> 52, Naicker New Street, Madurai-625 001.	<b>बनम/</b> <b>Vs.</b>	<b>ITO</b> Non-Corporate Ward-1(7) Madurai.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. <b>ACLFS-4089-C</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थीकी ओरसे/ <b>Appellant by</b>	:	Shri P.M.Kathir (Advocate) - Ld.AR
प्रत्यर्थीकी ओरसे/ <b>Respondent by</b>	:	Dr. Samuel Pitta (JCIT) - Ld. DR

सुनवाईकी तारीख/ <b>Date of Hearing</b>	:	21-08-2024
घोषणाकी तारीख / <b>Date of Pronouncement</b>	:	03-09-2024

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2017-18 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 09-04-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s.143(3) of the Act on 28-12-2019. The sole grievance of the assessee confirmation of addition of Rs.41.72 Lacs being cash deposited during demonetization period. The Ld. CIT(A) confirmed the same since the assessee failed to make any representation therein despite being provided with various opportunities

of hearing. Aggrieved, the assessee is in further appeal before us. The Ld. AR has prayed for another opportunity of hearing which has been opposed by Ld. Sr. DR. The Ld. AR has submitted that the assessee could substantiate the source of cash deposits.

2. Though the assessee has remained negligent, however, keeping in mind the principle of natural justice, we deem it fit to provide another opportunity of hearing to the assessee. Accordingly, the impugned order is set aside and the appeal is restored back to the file of Ld. CIT(A) for de novo adjudication with a direction to the assessee to substantiate its case.

3. The appeal stand allowed for statistical purposes.

*Order pronounced on 3<sup>rd</sup> September, 2024*

**Sd/-**  
**(ABY T. VARKEY)**  
न्यायिक सदस्य / JUDICIAL MEMBER

**Sd/-**  
**(MANOJ KUMAR AGGARWAL)**  
लेखक सदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai; दिनांक Dated :03-09-2024  
DS

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

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