

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

श्री महावीर सिंह, उपाध्यक्ष एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष
BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1632/Chny/2024
निर्धारण वर्ष /Assessment Year: 2017-18

Aarthi.C
Old No.276, New No.9,
Chennampet,Pillaiyar Koil Street,
Vaniyambadi Taluk,
Tiruppathur-635751,
Tamil Nadu
[PAN: AXMPA3026F]

Income Tax Officer,
Vs. Ward-3,
Vellore

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Assessee by : *None*
प्रत्यर्थी की ओर से /Revenue by : *Shri Keerthi Narayanan, JCIT*
सुनवाई की तारीख/Date of Hearing : *04.09.2024*
घोषणा की तारीख /Date of Pronouncement : *06.09.2024*

आदेश / O R D E R

PER AMITABH SHUKLA, A.M :

This appeal is filed against the order bearing DIN & Order No.ITBA/NFAC/S/250/2023-24/1061325470(1) dated 22.02.2024 of the Learned Commissioner of Income Tax [herein after "CIT(A), National Faceless Appeal Center[NFAC], Delhi, for the assessment year 2017-18. Through the aforesaid appeal the assessee has challenged order u/s 250 dated 22.02.2024 passed by NFAC, Delhi.

2.0 The only issue in the impugned appeal is regarding an addition of Rs.3,26,000/- confirmed by the Ld. CIT(A). We have heard the rival's submission in the light of material available on records. The Ld. AO in his order noted that the assessee has made cash deposit of Rs.10,08,500/- in her bank account between the demonetization period. Return of income for the said period AY-2017-18 was not filed. Notice u/s 142(1) was issued by the AO in response to which also no return was filed. The Ld. AO examined the impugned cash deposits by issuing summons u/s 131 of the Act. Before the Ld. AO the assessee informed that she is a software engineer having earned monthly salary of Rs.30,000/- per month till 2016. It was indicated by her that the said cash represented proceeds received from her husband, working at Dubai, through her father-in-law's bank account. Not satisfied with assessee's defense the Ld. AO made the addition of Rs.10,08,500/- u/s 68 r.w.s 115BBE. The Ld. CIT(A) deleted the addition of Ld. AO to extent of Rs.6,82,500/- and confirmed the addition of Rs.3,26,000/-.

3.0 Before us the Ld. Counsel for the assessee argued that the amount was received through some other relatives namely Shri Siva Kalai and Shri Mahalingam being mother and brother respectively. The Ld.DR informed that these are new set of facts introduced by the assessee and the Ld. AO has not had the opportunity of examining the same. Both the parties agreed

that the matter can be restored to the file of Ld. AO for examining the issue of Rs.3,26,000/- , de novo, in the light of evidences produced by the assessee. Accordingly, in the interest of justice we deem it fit to set aside the order of Ld.CIT(A) and the Ld. AO in respect of the said impugned addition. The Ld. AO is required to give all necessary opportunities to the assessee before arriving at any conclusion and the assessee shall be required to comply with Ld. AO's statutory notices. Any non-compliance shall be adversely viewed. The grounds of appeal raised by the assessee are allowed for statistical purposes.

4.0 In the result, the appeal is allowed for statistical purposes.

Order pronounced on 6th, September-2024.

Sd/-

(महावीर सिंह)

(Mahavir Singh)

उपाध्यक्ष / Vice President

Sd/-

(श्री अमिताभ शुक्ला)

(Amitabh Shukla)

लेखा सदस्य / Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 6th, September-2024.

KB/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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