

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

श्री एबी टी. वर्की, न्यायिक सदस्य एवं श्री जगदीश, लेखा सदस्य के समक्ष
BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1404/Chny/2024
निर्धारण वर्ष /Assessment Year: 2017-18

Ramasamy Parthiban,
7/5, I Cross,
Chinna Andan Kovil Road,
Karur – 639 001.
[PAN: ALDPP 2195D]

The Income Tax Officer,
Vs. Ward-I
Karur.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

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

: Shri S. Anandh, Advocate
: Shri P. Krishna Kumar, JCIT

सुनवाई की तारीख/Date of Hearing

: 10.09.2024

घोषणा की तारीख /Date of Pronouncement

: 12.09.2024

आदेश / **ORDER**

PER JAGADISH, A.M :

Aforesaid appeal filed by the assessee for Assessment Year (AY) 2017-18 arises out of the order of Learned Commissioner of Income Tax, National Faceless Appeal Centre (NFAC), Delhi [hereinafter "CIT(A)"] dated 31.01.2024 in the matter of assessment framed by the Assessing Officer [AO] u/s. 147 r.w.s 144 r.w.s 144B of the Income-tax Act,1961 (hereinafter "the Act") on 31.03.2022.

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2. The assessee has filed this appeal against confirming the ex-parte assessment order passed by the A.O u/s. 144/147 of the Act. The A.O in the order passed u/s. 144 of the Act has made the addition of contract income of Rs.11,79,097/- by estimating on net profit @ 3.06% against the return @ 2.06%. The A.O has also made addition of cash deposit of Rs. 20,66,684/- in the bank account u/s. 69A of the Act as unexplained money. The Ld. CIT(A) has confirmed both the additions.

3. The Ld. AR before us has submitted that the A.O has not examined the books of account which was duly audited and estimated the net profit @ 3.06% without rejecting books of account or assigning any basis for estimating rate of profit. As regards to addition on cash deposit in the bank account, the Ld. AR has submitted that it is evident from the cash book that the cash deposit is out of business receipts on various dates and duly recorded in the books of account. The Ld. AR further submitted the Ld. CIT(A) has also not examined the books of accounts and confirmed the addition.

4. The Ld. DR, on the other hand, relied upon the orders of lower authorities.

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5. We have heard both the parties, and perused the materials available on record. We find that the A.O has passed the order ex-parte without examining the books accounts. We are of the opinion that keeping in view the principles of natural justice, the assessee be provided with another opportunity of hearing to substantiate his case before the A.O. Accordingly, we set aside the orders passed by the lower authorities and restore the matter back to the file of the A.O for *denovo* adjudication after giving reasonable opportunity to the assessee. We also direct the assessee to appear before the A.O on the date of hearing without fail. In view of the above, the appeal filed by the assessee is allowed for statistical purposes.

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

Order pronounced on 12th September, 2024.

Sd/-
(एबी टी. वर्की)
(ABY. T. Varkey)

न्यायिक सदस्य / Judicial Member

Sd/-
(जगदीश)
(Jagadish)

लेखा सदस्य / Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 12th September, 2024.

EDN/-

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

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

