

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' 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.122/Chny/2024
निर्धारण वर्ष /Assessment Year: 2011-12

Revathikumari Saminathan,
2/362,
Kallakinar Madapur Tiruppur,
Coimbatore – 641 664.
[PAN: APDPR 7188C]

Income Tax Officer,
Vs. Ward-2(2),
Tiruppur.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by

: Ms. Jecintha, Advocate for
Ms. Hema Maralikirshnan, Advocate

प्रत्यर्थी की ओर से /Respondent by

: Ms. R. Anita, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 04.09.2024

घोषणा की तारीख /Date of Pronouncement

: 18.09.2024

आदेश / ORDER

PER JAGADISH, A.M :

Aforesaid appeal filed by the assessee for Assessment Year (AY) 2011-12 arises out of the order of Learned Commissioner of Income Tax, National Faceless Appeal Centre (NFAC), Delhi [hereinafter "CIT(A)"] dated 10.11.2023 in the matter of assessment framed by the Assessing Officer [AO] u/s. 144 r.w.s 147 of the Income-tax Act, 1961 (hereinafter "the Act") vide order dated 27.12.2018.

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2. The only effective ground in this appeal of assessee is against confirming the addition on cash deposit of Rs. 28,00,000/- in the bank account in the ex-parte order passed u/s. 144 of the Act.

3. The brief facts of the case are that the A.O has reopened the assessment on the basis of information that the assessee has deposited cash of Rs. 28,00,000/- in the saving bank account of SBI and has not filed return of income. The assessee did not file the return and did not responded to the notices and therefore, the A.O has made addition of Rs. 28,00,000/- in the total income. The Ld. CIT(A) has confirmed the addition as rejecting the assessee's submission that the source of cash deposit has been agriculture income.

4. The Ld. Authorized Representative (AR) of the assessee has argued that the Ld. CIT(A) has confirmed the cash deposit without considering the cash withdrawal in the bank account. The Ld. AR drawn our attention to the bank statement and to the bank entry that there is sum of Rs. 5,00,000/- deposited on 24.09.2010 by the transfer from her fixed deposit account. The Ld. AR has also brought in our notice that various withdrawal which has not been considered while adding the deposits as unexplained. The Ld. A.R has argued that it is

the responsibility of A.O to compute the correct income and therefore, the matter may be sent back to A.O for determining the correct income.

5. The Ld. Departmental Representative, on the other hand, supported the orders of the authorities below.

6. We have heard the rival submissions, and perused the materials available on record. We agree with the submissions of the assessee that the A.O in the ex-parte order has made addition on cash deposits on various dates without considering the withdrawal. The Ld. CIT(A) has also not considered the cash withdrawal and has also not examined the source of cash deposit. 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 assessment order 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.

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

Order pronounced on 18th September, 2024.

Sd/-
(एबी टी. वर्की)
(ABY. T. Varkey)

न्यायिक सदस्य / **Judicial Member**

चेन्नई/Chennai, दिनांक/Dated: 18th September, 2024.

EDN/-

Sd/-
(जगदीश)
(Jagadish)

लेखा सदस्य / **Accountant Member**

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

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