

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

**माननीय श्री महावीर सिंह, उपाध्यक्ष एवं**  
**माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य के समक्ष।**  
**BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND**  
**HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

**आयकर अपील सं. ITA No.1256/Chny/2024**  
**(निर्धारण वर्ष / Assessment Year: 2012-13)**

<b>Smt. N. Sumathi</b> 39, Kanagasabai Nagar, Chidambaram-608 001.	<b>बनाम/ Vs.</b>	<b>ITO</b> Ward-2, Cuddalore.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. <b>AQQPS-4943-L</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थीकी ओरसे/ <b>Appellant by</b>	:	None
प्रत्यर्थीकी ओरसे/ <b>Respondent by</b>	:	Ms. R. Anita (Addl.CIT) -Ld. DR

सुनवाईकी तारीख/ <b>Date of Hearing</b>	:	19-09-2024
घोषणाकी तारीख / <b>Date of Pronouncement</b>	:	19-09-2024

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2012-13 arises out of an order passed by Learned Addl. / Joint Commissioner of Income Tax (Appeals)-5, Mumbai [CIT(A)] on 11-03-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s 143(3) r.w.s. 147 of the Act on 27-12-2019. At the time of hearing, none appeared for the assessee. The Ld. Sr. DR, drawing attention to the orders of lower authorities, pleaded for dismissal of the appeal.

2. From the assessment order, it could be seen that the Ld.AO made addition of cash deposit of Rs.16.87 Lacs. It transpired that the assessee deposited cash of Rs.22.20 Lacs in her bank accounts during this year. The source of the same was stated to be out of sale proceeds of a property. However, upon perusal of sale deed, it was noted that assessee was one of the co-owners and the assessee's share therein was Rs.5.32 Lacs only. Partially accepting the claim, the differential of these two i.e., Rs. 16.87 Lacs was added to the income of the assessee.

3. During the appellate proceedings, the assessee submitted a letter of her uncle stating that the land was sold through power of attorney. The Ld. CIT(A), upon perusal of assessee's submissions, observed that it was not proved that entire sale consideration had flown into the bank account of the assessee through consent of the other three co-owners. The assessee was one of the co-owners only. Accordingly, the addition was confirmed against which the assessee is further appeal before us.

4. Considering the fact of the case and keeping in mind the principle of natural justice, we deem it fit to provide another opportunity to the assessee to substantiate her case. Accordingly, the impugned issue stand restored back to the file of Ld. CIT(A) for fresh adjudication with a direction to the assessee to substantiate her case.

5. The appeal stand allowed for statistical purposes.

*Order pronounced on 19<sup>th</sup> September, 2024.*

*Sd/-*  
**(MAHAVIR SINGH)**  
उपाध्यक्ष / **VICE PRESIDENT**

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

चेन्नई Chennai; दिनांक Dated :19-09-2024  
*DS*

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

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