

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

माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य एवं  
माननीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।  
**BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM**  
**AND HON'BLE SHRI MANU KUMAR GIRI, JM**

आयकरअपील सं./ ITA No.215/Chny/2024  
(निर्धारणवर्ष / Assessment Year: 2015-2016)

Periyannan Santhamoorthy,  
109/2, Pallapatti Village & Post,  
Nettadahalli, B.O,  
Dharmapuri 636 803.

**Vs.** The Income Tax Officer,  
Ward 1,  
Dharmapuri.

**[PAN:AYPPS 4031C]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: Shri. N.V. Krishnan, Advocate  
: Ms. R. Anita, IRS, Addl. CIT.

सुनवाई की तारीख/Date of Hearing

: 11.09.2024

घोषणा की तारीख /Date of Pronouncement

: 20.09.2024

**आदेश / O R D E R**

**PER MANU KUMAR GIRI (Judicial Member)**

This appeal filed by the assessee is directed against the order of the Ld. Commissioner of Income Tax(Appeals)(NFAC) Delhi [CIT(A)] dated 29.11.2023 for Assessment Year 2015-16.

2. Assessee is an individual and is in the business of rice sales, feed sales, chit fund, broiler poudry and earning from sub-contracts. The assessee has not filed the return of income originally despite having taxable income. Therefore, on the

basis of AIR information the case of the assessee has been reopened u/s 147 of the Income Tax Act, 1961 (In short 'Act'). The assessee filed return of income on 12.02.2022 pursuant to section 148 notice. The AO has passed order under section 147 r.w. section 144 read with section 144B of the Act dated 25.03.2022 and made an addition of Rs.1,39,71,250/- towards unexplained money u/s 69A of the Act being cash deposits in bank account and an addition of Rs.30,713/- income from other sources being interest received.

3. Further, the appellant filed the appeal against the order under section 147 r.w. section 144 read with section 144B of the Act dated 25.03.2022 before the Ld. CIT(A) wherein the assessee did not appear before the first appeal authority. Accordingly, the assessment was confirmed on merits against which assessee is in further appeal before us.

4. At the outset, Ld. Counsel for the appellant submitted that Ld. CIT(A) had not followed the principles of natural justice. Ld. Counsel for the appellant further prayed that if an adequate opportunity of hearing is given to appellant, appellant would prosecute its case properly before the Ld. AO. The Ld.DR pleaded for dismissal of the appeal on the ground that the assessee failed to appear before the Ld. first appellate authority.

5. Though we concur with the submissions of Ld.DR however, keeping in mind the principle of natural justice and grant another opportunity of hearing to the assessee. We find that most all the notices issued by the AO were during Covid-19

period. Accordingly, the impugned order is set aside and the appeal is restored back to the file of Ld. AO for denovo assessment on merits after affording proper opportunity of hearing to the assessee subject to cost of Rs.5000/- which shall be deposited by the assessee within 30 days from the date of receipt of this order to 'Tamil Nadu State Legal Services Authority' at Hon'ble High Court of Madras. The proof of the same will be furnished by the Assessee before Ld.AO. The assessee is directed to substantiate its case forthwith without any fail, failing which Ld.AO shall be at liberty to proceed with the denovo assessment on merits.

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

Order pronounced in the open court on 20th September, 2024 at Chennai.

**Sd/-**

(मनोज कुमार अग्रवाल)

**(MANOJ KUMAR AGGARWAL)**

लेखा सदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai:

दिनांक Dated : 20-09-2024

KV

आदेश की प्रतिलिपि अग्रेषित /Copy to :

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

**Sd/-**

(मनु कुमार गिरि)

**(MANU KUMAR GIRI)**

न्यायिक सदस्य / JUDICIAL MEMBER