

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'B' BENCH, CHENNAI
श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री एस.आर. रगुनाथा, लेखा सदस्य के समक्ष
Before Shri S.S. Viswanethra Ravi, Judicial Member &
Shri S.R. Raghunatha, Accountant Member

आयकर अपील सं./I.T.A. No.2133/Chny/2024
निर्धारण वर्ष/Assessment Year: 2017-18

Kuppusamy Vadivel Selvakumar,
1197/A Kumbakonam Road,
Keezhakollai Marungur, Cuddalore,
Tamil Nadu 607 103.

Vs. The Income Tax Officer,
Ward 4,
Cuddalore.

[PAN:ENRPS9693P]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri P.M. Kathir, Advocate
प्रत्यर्थी की ओर से/Respondent by : Ms. Gouthami Manivasagam, JCIT
सुनवाई की तारीख/ Date of hearing : 21.10.2024
घोषणा की तारीख /Date of Pronouncement : 23.10.2024

आदेश /O R D E R

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the order dated 03.05.2024 passed by the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [NFAC], Delhi for the assessment year 2017-18.

2. We find that this appeal was filed with a delay of 41 days. On perusal of the affidavit along with medical certificate, submissions of the Id. AR and Id. DR, we find the reasons explained by the assessee are

bonafide, which really prevented the assessee in filing the appeal in time. Thus, the delay of 41 days is condoned.

3. The assessee raised 4 grounds of appeal amongst which, the only issue emanates for consideration is whether the Id. CIT(A) justified in confirming the order of the Assessing Officer exparte of the assessee.

4. At the outset, we note that the assessee is an individual and filed return of income declaring total income at NIL. The Assessing Officer found the assessee made cash deposits in the State Bank of India, Neyveli Branch. On getting information under section 133(6) of the Income Tax Act, 1961 ["Act" in short] from the Branch Manager, the Assessing Officer issued notice to the assessee. According to the Assessing Officer, there was no response from the assessee as it is reflecting in page 7 of the assessment order. As there was no response from the assessee, the Assessing Officer proceeded to add an amount of ₹.12,25,000/- under section 69A of the Act and also an amount of ₹.10,26,104/- under the head "income from other sources" vide order dated 29.11.2019 passed under section 143(3) of the Act.

5. The assessee preferred an appeal before the Id. CIT(A). According to the Id. CIT(A), there was no response from the assessee and

accordingly confirmed the order of the Assessing Officer as it is clear from para 4 of the impugned order.

6. Before us, the Id. AR Shri P.M. Kathir, Advocate submits that the assessee has no opportunity before the authorities below and the assessee is ready to prosecute his case if this Tribunal remand the matter to the file of the Assessing Officer.

7. The Id. DR Ms. Gouthami Manivasagam, JCIT opposed the same. She argued that the Assessing Officer as well as the Id. CIT(A) has given ample opportunities to the assessee, but, the assessee failed to utilise the same. She drew our attention to para 4 of the assessment order and para 4 of the impugned order. She argued that the assessee does not deserve any opportunity and moreover there was no proof of agricultural income. Thus, the Id. DR prayed to dismiss the ground raised by the assessee.

8. After hearing both the parties, we find the Assessing Officer made addition under section 69A of the Act and income from other sources, which requires assistance; undoubtedly, there was no assistance from the assessee. Admittedly, as rightly pointed out by the Id. DR, the assessee could not avail the opportunities afforded by the Assessing Officer and the Id. CIT(A) in furnishing required details relevant to the addition made

therein, which clearly establishes that there is no assistance to the assessee the grounds raised before us. Taking into consideration of the submissions of the Id. AR and the Id. DR and in the interest of justice, we deem it proper to remand the matter to the file of the Assessing Officer for fresh consideration. The assessee is at liberty to file evidences, if any, before the Assessing Officer. Thus, grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced on 23rd October, 2024 at Chennai.

Sd/-
(S.R. RAGHUNATHA)
ACCOUNTANT MEMBER

Sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Chennai, Dated, 23.10.2024

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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