

आयकर अपीलिय अधिकरण, 'बी' न्यायपीठ, चेन्नई  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
'B' BENCH, CHENNAI**

श्री एस एस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री एस. आर. रघुनाथा, लेखा सदस्य के समक्ष  
**BEFORE SHRI S.S. VISWANETHRA RAVI, HON'BLE JUDICIAL MEMBER  
AND SHRI S. R. RAGHUNATHA, HON'BLE ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: **2141/Chny/2024**  
निर्धारण वर्ष / Assessment Year: 2019-20

Sayinath Vinita,  
No.1/2, Tts Street,  
Dhaliyur (Post), Thondamuthur,  
Coimbatore – 641 109.

**[PAN: AHNPV-1201-G]**

(अपीलार्थी/Appellant)

Income Tax Officer,  
v. Non-Corporate Ward – 4(1),  
Coimbatore.

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Mr. Sricharan, CA

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. R. RAGHUNATHA, ACCOUNTANT MEMBER:**

This appeal filed by the assessee is directed against the order passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, dated 17.05.2024 and pertains to assessment year 2019-20.

2. At the outset, we find that there is a delay of 28 days in appeal filed by the assessee, for which no petition for

condonation of delay has been filed. In the interests of justice and considering the short delay, we condone delay in filing of appeal and admit appeal filed by the assessee for adjudication.

3. At the outset, the Id.AR took us through the assessment order, wherein the AO passed an order u/s. 147 r.w.s. 144B on 20.02.2024, by making an addition of Rs.25 lakhs as unexplained investments u/s. 69 of the Act along with an amount of Rs.61,991/- towards interest received on such investment. The Id.AR further took us through Para 2 of the assessment order, where the AO had given opportunities to the assessee by issuing notices from 12.07.2023 to 03.01.2024 where the assessee has neither filed the return of income in response to the notices nor filed any details/explanations. Aggrieved by the order of the AO, the assessee preferred an appeal before the Id.CIT(A), NFAC. During the appellate proceedings, two notices were issued on 02.05.2024 and 09.05.2024 to the assessee and passed an order by confirming the additions made by the AO on 17.05.2024 without providing proper opportunities to the assessee. The Id.AR prayed for setting aside the order to the

AO for denovo assessment and undertake to furnish all the details and documents during the proceedings.

4. Per contra, the Id.DR argued that the assessee was negligent and had not even filed a return of income even after issuing notices. Therefore, the appeal of the assessee deserves to be dismissed.

5. We have heard the rival contentions and gone through the materials available on record and orders of the authorities below. We note that proper opportunities has not been given before the AO and the order has been confirmed by the Id.CIT(A). Since, exparte order has been passed by the AO we deem it fit to set aside the order of the Id.CIT(A) and remit the matter back to the file of the AO by relying on the decision of the Hon'ble Supreme Court in the case of Tin Box Company vs CIT, [2001] 249 ITR 216 (SC) and direct AO to denovo frame the order in accordance to law, after providing reasonable opportunity to the assessee. Needless to say, assessee to be diligent and file written submissions and relevant documents if advised so.

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

Order pronounced in the court on 23<sup>rd</sup> October, 2024 at Chennai.

**Sd/-**  
(एस एस विश्वनेत्र रवि)  
**(S.S. VISWANETHRA RAVI)**  
न्यायिक सदस्य/**Judicial Member**

**Sd/-**  
(एस. आर. रघुनाथा)  
**(S. R. RAGHUNATHA)**  
लेखा सदस्य/**Accountant Member**

चेन्नई/Chennai,

दिनांक/Dated, the 23<sup>rd</sup> October, 2024

**JPV**

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