

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.: **2146/Chny/2024**
निर्धारण वर्ष / Assessment Year: 2019-20

Sacred Heart Educational Trust,
No.6, Devaraj Nagar, Second
Cross Street, Sholinganallur,
Chennai – 600 119.

Income Tax Officer,
v. Exemptions Ward -2,
Chennai.

[PAN: AAAAS-4420-M]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: Ms. T.V. Muthu Abirami, Advocate
: 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 14.06.2024 and pertains to assessment year 2019-20.

2. The assessee is a trust at Chennai filed its return of income for the assessment year 2019-20 on 22.07.2020, admitting Nil income after claiming exemptions u/s. 11 of the Act. During the

assessment year 2019-20, the trust had deposited cash of Rs.1,45,70,000/- to its Indian Bank account. Based on that information, the case was reopened and an exparte assessment order u/s. 147 r.w.s. 144 r.w.s. 144B of the Act dated 10.05.2023 has been passed by making an addition of entire cash deposits of Rs.1,45,70,000/- as unexplained money u/s. 69 of the Act due to non-participation of the assessee in the assessment proceedings. The assessee had been provided with many opportunities during the assessment proceedings, but failed to comply with any of the notices. Aggrieved by the order of the Assessing Officer, the assessee preferred an appeal before the Id.CIT(A), NFAC.

3. The Id.AR for the assessee took us through the Para 5 of the Id.CIT(A) order, wherein many opportunities were given to the assessee to participate in the appellate proceedings as detailed below:

"5. *Several opportunities have been allowed to the appellant in terms of the notices fixed for hearing of the appeal under section 250 of the Act issued to the appellant. No compliance has been made by the appellant till date. The details of the opportunities allowed to the appellant to represent in this case are tabulated as under:*

DIN No	Date of Notice	Date of hearing fixed	Remarks
1060447300	02.02.2024	19.02.2024	No reply
1061270532	21.02.2024	07.03.2024	No reply
1062823565	18.03.2024	02.04.2024	No reply
1065211467	29.05.2024	13.06.2024	No reply

Since, the assessee has not responded for any of the notices, the Id.CIT(A) confirmed the order of the Assessing Officer by dismissing the appeal of the assessee. Aggrieved by the order of the Id.CIT(A), the assessee is in appeal before us.

4. The Id.AR stated that the main trustee of the trust is aged and also no conversant with the advanced technology of computer and e-mails and hence, the assessee has failed to notice the notices issued by both the Assessing Officer and that of the Id.CIT(A) and hence could not participate in the proceedings. Therefore, the Id.AR prayed for setting aside the order of the Id.CIT(A) and remand the case back to the file of the Assessing Officer for denovo assessment. Further, the Id.AR undertake to furnish entire details of the trust's receipts and payments/expenditure during the assessment proceedings.

5. Per contra, the Id.DR prayed for dismissing the appeal filed by the assessee.

6. We have heard the rival contentions and gone through the materials available on record and orders of the authorities below. We note that the assessee had not participated in the assessment proceedings and hence, the Assessing Officer has passed an

exparte assessment order by considering the entire cash deposits as income of the assessee u/s. 69 of the Act. Since, exparte order has been passed by the Assessing Officer, 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.

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

Order pronounced in the court on 23rd 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 23rd October, 2024

JPV

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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