

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.: **2153/Chny/2024**
निर्धारण वर्ष / Assessment Year: 2017-18

Ravi Poultry Farm,
2-A, Mallampalayam,
Arasanatham Post,
Namakkal – 637 020.

[PAN: AANFR-4029-B]

(अपीलार्थी/Appellant)

Income Tax Officer,
v. Ward -2,
Namakkal.

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Mr. T.S. Lakshmi Venkatraman, FCA
प्रत्यर्थी की ओर से/Respondent by : Ms. Gouthami Manivasagam, JCIT

सुनवाई की तारीख/Date of Hearing : 22.10.2024
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 05.07.2024 and pertains to assessment year 2017-18.

2. The assessee is a partnership firm, filed its return of income for the A.Y. 2017-18 on 08.10.2017 admitting a total

income of Rs.2,65,080/- from the business of layer poultry farm. The case was selected for complete scrutiny under CASS. During the assessment proceedings, the assessee filed the details and documents in support of the return of income along with a cash balance of Rs.62,07,249/- as on 8/11/2016 in the cash book and assessee has claimed that the same is sources for making deposit of SBN of Rs.54,50,000/- during the demonetisation period. The AO accepted cash deposit made in SBN upto 12/11/2016 and added Rs.13,66,500/- as unexplained cash deposit u/s.69A r.w.s 115BBE of the Act by passing an order u/s.143(3) dated 28/11/2019.

3. Aggrieved by the order of the AO, the assessee preferred an appeal before the Id.CIT(A), NFAC with a delay.

4. At the outset, the Id.AR for the assessee took us through the order of the Ld.CIT(A) in para 5.1.1 & 5.1.2, wherein the Id.CIT(A) has dismissed the appeal without condoning the delay of 656 days in filing the appeal. The Id.CIT(A) failed to appreciate that the delay is mostly covered by Corona period and dismissed the appeal in-limine without condoning the delay by passing the order dated 05.07.2024. Aggrieved by the order of the Id.CIT(A), the assessee preferred an appeal before us.

5. The Id.AR for the assessee submitted that the assessee is a firm and having a business of poultry farm and provided the entire details of the source for cash deposit during the demonetisation period before the AO during the assessment proceedings. However, the AO has failed to appreciate the same and has passed an order by bringing an amount of Rs.13,66,500/- to tax tax u/s. 69A of the Act and thereby prayed for remanding the case to AO for denovo assessment by setting aside the order of the Ld.CIT(A) which has been dismissed without condoning the delay in filing the appeal.

6. Per contra, the Id.DR relied on the orders of lower authorities and prayed for dismissing the appeal of the assessee.

7. We have heard the rival contentions and gone through the materials available on record and orders of the authorities below. We note that the assessment order passed by the AO by bringing SBN Deposits of Rs.13,66,500/- on 16.11.2016 in the bank account to tax u/s. 69A of the Act, eventhough the assessee has filed a cash book showing sufficient source of cash for such deposit. We note that the Id.CIT(A) also has dismissed the appeal without condoning the delay in filing the appeal by the assessee. Since, the AO has not verified the source of cash deposit filed by

the assessee during the assessment proceedings, in the interest of justice and fair play, we deem it fit to condone the delay in filing the appeal before the Ld.CIT(A) and set aside the order of the Ld.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 frame the assessment order denovo 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.

8. 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 - Salem
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF