

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. 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.: **2162/Chny/2024**  
निर्धारण वर्ष / Assessment Year: 2016-17

Muthusamy Ayyakannu,  
No.13/23, Padikuppam Road  
Periyarnagar,  
Anna Nagar,  
West Anna Nagar S.O,  
Chennai – 600 040.

Income Tax Officer,  
v. Non Corp Ward -7(1),  
Chennai.

**[PAN: CFDPA-0864-C]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Mr. N.V. Krishnan, Advocate

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 30.11.2023 and pertains to assessment year 2016-17.

2. At the outset, we find that there is a delay of 197 days in appeal filed by the assessee, for which petition for condonation of delay has been filed. In the interests of justice and considering the reasonable cause, we condone delay in filing of appeal and admit appeal filed by the assessee for adjudication.

3. The assessee is an individual, filed his return of income for the A.Y. 2016-17 on 10.04.2019 admitting a total income of Rs.2,50,400/- in response to notice u/s.148. The notice was issued to re-opening of assessment u/s.147 of the Act based on the information that the assessee had purchased an immovable property for a consideration of Rs.34,37,820/- during the impugned A.Y. Since, the assessee had not furnished any further details in response to notices, the summon u/s.131 was issued and the assessee appeared and unable to produce any evidence in support of source explained under sworn in statement recorded. Therefore, the AO had left with no alternative passed the assessment order by making an addition of Rs.36,88,220/- as unexplained investment u/s.69 of the Act by passing an order u/s.143(3) dated 17/12/2019.

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

5. At the outset, the Id.AR for the assessee took us through the order of the Ld.CIT(A) in para 4, wherein the Id.CIT(A) has provided 5 opportunities to assessee to participate in the appeal proceedings. However, the assessee chose to be non-compliant and hence the Ld.CIT(A) confirmed the order of the AO by passing the order dated 30.11.2023. Aggrieved by the order of the Id.CIT(A), the assessee preferred an appeal before us.

6. The Id.AR for the assessee submitted that the assessee is an individual has invested an amount of Rs.36.88 lakhs towards purchase of immovable property and the entire details of the source for investment is available and requested for one more opportunity before the AO in the interest of justice.

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

8. 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 making an addition of unexplained investment Rs.36,88,220/- on 17.12.2019 on account of investment made in the immovable property, as the assessee failed to file the evidences in support of

the source of the same. Since, Ld.AR for the assessee prayed for one more opportunity before the AO to substantiate the case, in the interest of justice and fair play, we 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 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.

9. 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 - Chennai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF