

आयकर अपीलीय अधिकरण 'ए' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH, CHENNAI

माननीय श्री मनोज कुमार अग्रवाल ,लेखा सदस्य एवं
माननीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।
BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER
AND HON'BLE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER

आयकरअपील सं./ ITA No.2110/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2017-2018)

Muniraj Kousalya Devi,
2/87, Melpudur Street,
Rayakottai Road,
Krishnagiri 635 001.

Vs. The Income Tax Officer,
Ward 1,
Krishnagiri.

[PAN: CSSPK 8670C]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

: Shri. T.S. Lakshmi Venkataraman, C.A.

प्रत्यर्थी की ओर से /Respondent by

: Shri. Ashwin D Gowda, IRS, Addl. CIT.

सुनवाई की तारीख/Date of Hearing

: 22.10.2024

घोषणा की तारीख /Date of Pronouncement

: 23.10.2024

आदेश / ORDER

PER MANU KUMAR GIRI (Judicial Member)

This appeal by the assessee is arising out of the order of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi in order No.ITBA/NFAC/S/250/2024-25/1065441669(1) dated 06.06.2024. The assessment was framed by the Income Tax Officer, Ward 1, Krishnagiri for the assessment year 2017-2018 u/s.144 of the Income Tax Act, 1961 (hereinafter the 'Act'), vide order dated 29.10.2019

2. Brief facts of the case are that the assessee is an individual. As per the information available to the Department, it was noticed that the assessee has made cash deposits in "Specified Bank Notes (SBNs)' (Demonetized Currency) in bank account(s) during the Demonetized period (i.e. from 9.11.2016 to 30.12.2016) relevant for the Assessment Year 2017-18. It is further noticed that the assessee had not filed any return of income as required as per the provisions of section 139 of Income-tax Act for the aforesaid period. Notices u/s.142(1) of the Act were issued to the assessee. However there was no response from assessee. Hence, Id. Assessing Officer made an addition of Rs.95,01,591/- and completed the assessment.

3. Aggrieved assessee preferred an appeal before the Id.CIT(A), who dismissed the appeal of assessee on merits, although assessee failed to appear before the Id.CIT(A) despite four notices. Assessee is in further appeal before us.

4. Before us, Id. Counsel for the appellant submitted that the Id. AO as well as the Id. CIT(A) had not properly followed the principles of natural justice in true spirit. Id. Counsel for the appellant further prayed that if an adequate opportunity of hearing is given before Id.AO, assessee will prosecute the case in assessment proceedings properly. Per contra, Id.Addl. CIT-DR relied upon the orders of the lower authorities and prayed for dismissal of appeal.

5. We have gone through the orders of lower authorities and submissions addressed by both parties before us. We are of the considered view that in the

interest of justice assessee should be given one more opportunity before the Assessing Officer to prosecute his case. Therefore, in the light of aforesaid factual position we deem it fit to set aside this appeal to the file of Assessing Officer for denovo adjudication of appeal. The Assessing Officer who shall proceed for denovo adjudication of appeal after providing proper opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith without any fail, failing which Assessing Officer shall be at liberty to proceed with the assessment as per law.

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

Order pronounced in the open court on 23rd day of October, 2024 at Chennai.

Sd/-

(मनोज कुमार अग्रवाल)

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai:

दिनांक Dated : 23-10-2024

KV

आदेश की प्रतिलिपि अग्रेषित /Copy to :

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

Sd/-

(मनु कुमार गिरि)

(MANU KUMAR GIRI)

न्यायिक सदस्य / JUDICIAL MEMBER