

आयकर अपीलीय अधिकरण 'ए' न्यायपीठ चेन्नई में।  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
'A' (SMC) 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**

आयकर अपील सं./ ITA No.2111/Chny/2024  
(निर्धारणवर्ष / Assessment Year: 2017-2018)

Shri. Kamal Kishore Sethiya,  
Flat 2B, Gurushanthi Apartment,  
14 Vichur Muthaiya Street,  
Choolai,  
Chennai 600 112.

**Vs.** The Income Tax Officer,  
Non Corporate Ward 17(1)  
Chennai.

**[PAN: AAVPS 8503P]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

: None

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 assessee is arising out of the order of the Additional/Joint Commissioner of Income Tax (Appeals)-1, Office of the Commissioner of Income Tax (Appeal), Jaipur in Order No.ITBA/APL/S/250/2023-24/1061280623 (1), dated 21.02.2024. The assessment was framed by the Income Tax officer, Non Corporate Ward 17(1), Chennai for the assessment year 2017-18

u/s.143(3) of the Income Tax Act, 1961 (hereinafter the 'Act'), vide order dated 19.12.2019.

2. Brief facts of the case are that the assessee is an individual had filed the original return of income on 09/03/2018 declaring a total income of Rs.4,85,200/-. The case was taken up for scrutiny and an order under sec.143 of the Act was passed on 19/12/2019, while doing so the learned Assessing Officer had added a sum of Rs.5,75,000/- being the difference in cash deposits during financial year 2016-17 and the amount received by RTGS from the receivables of the assessee. to the total income and the same being taxed at special rate @ 60 percent under sec. 115BBE of the Act.

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 five notices issued. Now, the assessee is in further appeal before us.

4. Ld. Counsel for the assessee has requested for adjournment vide letter dated 18<sup>th</sup> October, 2024. On the other hand, Id.Addl.CIT-DR relied upon the orders of the lower authorities and prayed for dismissal of appeal.

5. At the outset, we reject the adjournment petition dated 18.10.2024 filed by the Counsel and proceed to decide the appeal on merits. We are of the considered view that in the interest of justice assessee should be given one more

opportunity of hearing before Id.CIT(A) 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 Id.CIT(A) for denovo adjudication of appeal. The Ld.CIT(A) 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 Ld.CIT(A) shall be at liberty to proceed with the appellate proceedings 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**

Sd/-

(मनु कुमार गिरि)

**(MANU KUMAR GIRI)**

**न्यायिक सदस्य / JUDICIAL MEMBER**

चेन्नई Chennai:

दिनांक Dated :23-10-2024

KV

आदेश की प्रतिलिपि अग्रेषित /Copy to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT, Chennai/Coimbatore/Madurai/Salem.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF