

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई
**IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH, CHENNAI**

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री एस.आर.रघुनाथा, लेखा सदस्य के समक्ष
**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND
SHRI S.R. RAGHUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: 2497/CHNY/2024
निर्धारण वर्ष/Assessment Year: 2017-18

Shri Natesan Paranthaman,
61, Karuna Filling Station,
Bypass Road, Redhills,
Chennai – 600 052.

The Income Tax Officer,
Vs. Non-Corporate Ward -10(3),
Chennai.

PAN: AADPP 4740M

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Ms. T.V. Muthu Abirami, Advocate
प्रत्यर्थी की ओर से/Respondent by : Ms. Gouthami Manivasagam, JCIT

सुनवाई की तारीख/Date of Hearing : 12.11.2024
घोषणा की तारीख/Date of Pronouncement : 12.11.2024

आदेश /O R D E R

PER GEORGE GEORGE K, VICE PRESIDENT:

This appeal at the instance of the assessee is directed against CIT(A)'s order dated 31.07.2024, passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2017-18.

2. At the very outset, we notice the CIT(A) has passed an ex-parte order. The reason for passing an ex-parte order was that

the assessee did not respond to any of the notices issued from the office of the First Appellate Authority for furnishing submissions / documents in support of his case.

3. The Id. AR submitted that the employee of assessee's tax consultant had given his e-mail ID and the assessee did not take note of the notices issued from the office of the FAA. Hence, there is non-representation before the FAA. It was submitted by the Id. AR that assessee became aware of the CIT(A) passing the impugned order only when he received notice u/s.221 of the Act. Further, the assessee had submitted two sets of paper-book. In one set of paper-book, the assessee has enclosed evidences filed before the AO. In the other set of paper-book, the assessee has filed additional evidences and a petition under Rule 29 of the Income Tax (Appellate Tribunal) Rules, 1963 for admission of additional evidence. It was stated by the Id.AR, the assessee had furnished the necessary documents / evidences in support of the source of cash deposits during the course of assessment proceedings. However, the AO wanted the necessary evidence in a particular format, which could not be filed before the completion of the assessment. It was further submitted by the Id.AR, since the proceedings before the FAA was ex-parte, the additional evidences now filed before the Tribunal

could not be filed before the CIT(A). It was prayed in the interest of justice and equity, the issue raised in this appeal may be restored to the files of the AO, since the additional evidence now filed before the Tribunal goes to the root of the matter.

4. The Id.DR supported the orders of the AO and the CIT(A).

5. We have heard rival submissions and perused the material on record. The assessee before the AO had furnished copy of balance sheet, statement of affairs along with the detailed schedules, bank account statement, IOC statement, etc. The assessee before the Tribunal has filed a petition for admission of additional evidences under Rule 29 of the Income Tax (Appellate Tribunal) Rules, 1963. The additional evidences now sought to be admitted is with regard to the proof that assessee is a dealer of Indian Oil Corporation Limited (IOCL), copy of GST registration, copy of the IOCL statement for the financial year 2016-17, copy of bank statement pertaining to financial years 2015-16 & 2016-17, copy of statement of cash deposits made during the financial years 2014-15 to 2016-17, copy of statement of cash sales made during the financial years 2014-15 to 2016-17, copy of statement of total purchases and sales made for the relevant financial year, copy of VAT return filed for the financial

years 2014-15 to 2016-17, copy of the daily sales record pertaining to sale of petrol and diesel for the relevant financial year, etc., These details now submitted before the Tribunal was directed to be furnished by the AO and due to lack of time, the assessee could not file in a particular format as directed by the AO. The additional evidences now filed before the Tribunal goes to the root of the matter namely explanation of source of cash deposits made during the relevant assessment year. Hence, the same is admitted and taken on record.

6. In fact, the proceedings before the FAA was ex-parte, since the assessee did not respond to any of the notices issued from the office of the FAA to furnish evidence / documents in support of the source of cash deposits. We find that the e-mail ID furnished before the FAA in Form No.35 is different from the e-mail ID furnished in Form No.36. It is the claim of the assessee that the staff of the tax consultant who had appeared before the CIT(A) had furnished his e-mail ID and the hearing notices from the office of the FAA was not brought to the notice of the assessee nor the AR. Consequently, the proceedings before the FAA remained ex-parte. In the interest of justice and equity, we are of the view that assessee should be provided with one more opportunity to represent his case. Since

additional evidences had been submitted before the Tribunal and same is taken on record, we deem it appropriate to restore the matter to the file of the AO and accordingly, we do so. The AO is directed to afford a reasonable opportunity to the assessee of being heard in the matter. The assessee is directed to co-operate with the Revenue and shall not seek unnecessary adjournment anymore. It is ordered accordingly.

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

Order pronounced in the open court on 12th November, 2024 at Chennai.

Sd/-

(एस.आर. रघुनाथा)

(S.R. RAGHUNATHA)

लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Dated, the 12th November, 2024

RSR

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.

Sd/-

(जॉर्ज जॉर्ज के)

(GEORGE GEORGE K)

उपाध्यक्ष /VICE PRESIDENT