

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई  
IN THE INCOME-TAX APPELLATE TRIBUNAL 'C' BENCH, CHENNAI  
श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष  
Before Shri S.S. Viswanethra Ravi, Judicial Member &  
Shri Amitabh Shukla, Accountant Member

आयकर अपील सं./I.T.A. No.2434/Chny/2024  
निर्धारण वर्ष/Assessment Year: 2017-18

K. Selvaraj,  
No. 147/28B, Ganthi Nagar,  
Kirshnagiri 635 001.  
**[PAN: AANPS0770Q]**

Vs. The Assistant Commissioner of  
Income Tax,  
Circle 1,  
Hosur.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri T.S. Lakshmi Venkataraman, FCA  
प्रत्यर्थी की ओर से/Respondent by : Ms. R. Anita, Addl. CIT  
सुनवाई की तारीख/ Date of hearing : 21.11.2024  
घोषणा की तारीख /Date of Pronouncement : 27.11.2024

**आदेश /O R D E R**

**PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:**

This appeal filed by the assessee is directed against the order dated 18.03.2024 passed by the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [NFAC], Delhi for the assessment year 2017-18 challenging exparte order of the Id. CIT(A).

2. We find that this appeal was filed with a delay of 124 days. The assessee filed an affidavit for condonation of delay stating the reasons. Upon hearing both the parties and on examination of the said petition, we find the reasons stated by the assessee are bonafide, which really

prevented the assessee in filing the appeal in time. Thus, the delay of 124 days is condoned.

3. At the outset, we note that the Assessing Officer received information that the assessee had deposited cash in the bank accounts during demonetization period, the details of said bank deposits are reflected in para 4 of the assessment order. According to the Assessing Officer, the total credit as per all bank statements are ₹.31,85,216/- against which the total cash deposits during demonetization period [09.11.2016 to 31.12.2016] is ₹.3,45,000/- and treated other amounts of ₹.3,47,310/- [₹.6,92,310–3,45,000] as income of the assessee since the assessee has not given any explanation. Further, out of the credits of ₹.24,92,906/-, ₹.13,09,929/- were found by the Assessing Officer in respect of the salary of the assessee and the balance amount of ₹.11,82,977/- remained unexplained. Moreover, the Assessing Officer at para 8 of the assessment order noted that the assessee is in receipt of salary of ₹.17,84,831/- from the Joint Director of Collegiate Education, Government of Tamil Nadu for the period 01.04.2016 to 31.03.2017 and since the assessee has not filed his return of income or replied to the notice under section 142(1) of the Income Tax Act, 1961 [“Act” in short], the entire sum was brought to tax and completed the assessment under

section 144 of the Act dated 27.09.2019. The Id. CIT(A) confirmed the same.

4. The Id. AR Shri T.S. Lakshmi Venkataraman, FCA argued that the Assessing Officer ought to have taken cognizance of the return of income filed by the assessee on 26.09.2019 before the completion of assessment on 27.09.2019. He further submits that due to the circumstances beyond his control, the assessee could not file explanation/documentary evidence in support of his claim. The Id. AR prayed to afford an opportunity to the assessee as the assessee is ready to prosecute its case before the Assessing Officer without fail. Further, he submits that the assessee is ready with all documentary evidences in support of its claim and requested to remand the matter to the file of the Assessing Officer.

5. The Id. DR Ms. R. Anita, Addl. CIT opposed the same and drew our attention to page 3 of the impugned order and argues that the Id. CIT(A) has given ample of opportunities to the assessee, but, the assessee failed to upload his explanation substantiate his claims.

6. After hearing both the parties, we find the Assessing Officer made various additions under section 69A of the Act, which requires assistance; undoubtedly, there was no assistance from the assessee. Further, the

Assessing Officer brought to tax the entire salary income on the ground that the assessee has not filed his return of income under section 139(1) of the Act. However, the Id. AR has contended that the assessee filed his return of income before completing the assessment. Admittedly, as rightly pointed out by the Id. DR, the assessee could not avail the opportunities afforded by the Assessing Officer and the Id. CIT(A) in furnishing required details relevant to the addition made therein, which clearly establishes that there is no assistance to the assessee the grounds raised before us. Taking into consideration of the submissions of the Id. AR and the Id. DR and in the interest of justice, we deem it proper to remand the matter to the file of the Assessing Officer for fresh consideration. The assessee is at liberty to file evidences, if any, before the Assessing Officer. Thus, grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced on 27<sup>th</sup> November, 2024 at Chennai.

Sd/-  
(AMITABH SHUKLA)  
ACCOUNTANT MEMBER

Sd/-  
(S.S. VISWANETHRA RAVI)  
JUDICIAL MEMBER

Chennai, Dated, 27.11.2024

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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