

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH: CHENNAI

श्री महावीर सिंह, उपाध्यक्ष एवं श्री जगदीश, लेखासदस्य के समक्ष
BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.2181/Chny/2024
निर्धारण वर्ष /Assessment Year: 2013-14

Kunnathur Balasumbaramian
Prabhakaran,
5, Venugopaldaswamy Koil Street,
Sathyamangalam,
Erode – 638 401.
[PAN: BVWPP 5001J]

The Income Tax Officer,
Vs. Ward-2(1),
Erode.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से /Respondent by

: Shri S. Bhupendran, Advocate
: Ms. R. Anita, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 21.10.2024

घोषणा की तारीख /Date of Pronouncement

: 21.10.2024

आदेश / ORDER

PER JAGADISH, A.M :

Aforesaid appeal filed by the assessee is against the order of Learned Commissioner of Income Tax, National Faceless Appeal Centre (NFAC), Delhi [hereinafter "CIT(A)"] dated 15.06.2024 in the matter of assessment framed by Ld. Assessing Officer [AO] u/s.147 r.w.s 143(3) of the Income Tax Act, 1961 (hereinafter "the Act") on 25.12.2019.

: - 2 - :

2. There is a delay of 05 days in filing the appeal by the assessee. The assessee has filed condonation petition stating the reasons for delay in filing the appeal. We have considered the petition of delay in filing the appeal and satisfied that there was sufficient cause for not filing the appeal within the prescribed time limit. Hence, the delay is condoned accordingly.

3. The only ground pressed by the assessee is against confirming the order of A.O of addition on cash deposit of Rs. 38,70,000/- in the saving bank account.

4. The assessee is an individual and has not filed return of income. The A.O based on the information that the assessee has made a cash deposit of Rs. 38,70,000/- in his saving bank account with Axis Bank, Sathy Erode, but has not filed return of income reopened the assessment by issuing notice u/s 148. The assessee before the A.O explained the source of cash deposit of Rs.38,70,000/- as gift received from father of Rs. 15,00,000/- and loans given and received back of Rs. 12,00,000/- from Shri M. Nandagopal and Rs. 7,30,000/- from Shri S. Periasamy Gounder. The A.O has not accepted the explanation as the assessee has not submitted any documents in support of networth of his father or any evidence regarding loan repayment and made

addition of Rs. 34,33,000/-. The Ld. CIT(A) has confirmed the addition ex-parte.

5. The Ld. Authorized Representative (A.R) of the assessee before us has submitted that the Ld. CIT(A) has dismissed the appeal without deciding case on merit in the ex-parte order and the assessee has sufficient evidence to prove the source of cash deposit therefore, the case may be remanded back for fresh adjudication in the interest of justice.

6. The Ld. Departmental Representative (DR), on the other hand, has submitted that the assessee has been non-complied and therefore, appeal may be dismissed.

7. We have heard the rival submissions, and perused the materials available on record. On perusal of the order of the Ld. CIT(A), we find that the order has been passed by Ld. CIT(A) ex-parte confirming the addition of cash deposit of Rs. 34,33,000/- in assessee's saving bank account . The Ld CIT(A) has not decided the case on merit and dismissed the appeal. We are of the opinion that keeping in view the principles of natural justice, the assessee be provided with another opportunity of hearing to substantiate his case before the Ld. CIT(A). Accordingly, we set aside the order passed by the Ld. CIT(A) and

: - 4 - :

remit the matter back to the file of the Ld. CIT(A) to adjudicate this appeal afresh in accordance with law, after giving reasonable opportunity to the assessee. We also direct the Assessee to appear before the Ld. CIT(A) on the date of hearing without fail. In view of the above, the appeal filed by the assessee is allowed for statistical purposes.

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

Order pronounced in the open Court on 21st October, 2024.

Sd/-
(महवीर सिंह)
(Mahavir Singh)
उपध्यक्ष / Vice President

Sd/-
(जगदीश)
(Jagadish)
लेखा सदस्य / Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 21st October, 2024.

EDN/-

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

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