

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

श्री एबी टी. वर्की, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष  
BEFORE SHRI ABY T VARKEY, JUDICIAL MEMBER AND  
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER  
आयकर अपील सं./ ITA No.2223 /Chny/2024  
निर्धारण वर्ष /Assessment Years: 2019-20

Mahadevan,  
No.23, 2<sup>nd</sup> Lane, 1, New Market,  
Tambaram West,  
Chennai-600 045.  
[PAN: ALHPM7502K]

Income Tax Officer,  
Non-Corporate Ward-22(1),  
Chennai.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Assessee by

: Shri G.Akash, Advocate

प्रत्यर्थी की ओर से /Revenue by

: Mr.Chinthapalli Meher Chand, JCIT

सुनवाई की तारीख/Date of Hearing

: 21.10.2024

घोषणा की तारीख /Date of Pronouncement

: 04.12.2024

आदेश / ORDER

PER AMITABH SHUKLA, A.M :

This appeal is filed against the order bearing DIN & Order No.ITBA/NFAC/S/250/2024-25/1066087441(1) dated 26.06.2024 of the Learned Commissioner of Income Tax [herein after "CIT(A), National Faceless Appeal Center[NFAC], Delhi, for the assessment years 2019-20. Through the aforesaid appeal the assessee has challenged order u/s 250 dated 26.06.2024 passed by NFAC, Delhi.

2.0 At the outset, the Ld. Council for the assessee invited our attention to the exparte order dated 26 June 2024 of the learned first appellate Authority. It was contended that the order has been passed

without appreciating and considering the written submissions filed by the assessee. The learned council informed that the learned CIT appeal has given a finding that the assessee did not submit any details during the course of proceedings. In this regard, the Ld. Council invited our attention to a communication bearing acknowledgement number 149120630210324 dated 21 March 2024, which is in the nature of an Electronic acknowledgement of the details filed by the assessee before the Ld. CIT(A). It is seen from perusal thereof that the assessee has provided various details in support of its contentions. The assessee has filed the details in support of its arguments of doing an organized business activity and thus linking the alleged cash deposits in his bank account made during the demonetization period with the said activity. The assessee accordingly requested that the matter may kindly be considered for restoration back to the Ld. CIT appeal for readjudication of the appeal in the light of details filed by him vide its communication dated 21 March 2024 supra. The Ld. DR would like to make us believe on the correctness of the order of lower authorities.

3.0 We have considered rival submissions in the light of material available on records. We have noted the impugned communication dated 21 March 2024, which is in the nature of an electronic receipt of details filed before the Ld.CIT appeal. Thus, a case

has been made out by the assessee of non-consideration of the details filed by it. Accordingly, we set aside the order of the Ld. First Appellate Authority, and direct him to readjudicate the matter de novo after considering details filed by the assessee in accordance with law and by passing of a speaking order due opportunity of being heard shall be given to assessee. The assessee shall be responsible to comply with all the notices issued by Ld. First Appellate Authority. Any non-compliance on the part of the assessee shall be adversely viewed. **Accordingly, all the grounds of appeal raised by the assessee are allowed for statistical purposes.**

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

Order pronounced on 4<sup>th</sup>, December-2024 at Chennai.

Sd/-

( एबी टी. वर्की )

(ABY T VARKEY)

न्यायिक सदस्य / Judicial Member

Sd/-

(अमिताभ शुक्ला)

(AMITABH SHUKLA)

लेखा सदस्य /Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 4<sup>th</sup>, December-2024.

KB/-

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