

**आयकर अपीलीय अधिकरण “डी” न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“D” BENCH, CHENNAI**

**मजनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं**  
**मजनीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।**  
**BEFORE HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**  
**AND HON’BLE SHRI MANU KUMAR GIRI, JM**

**आयकर अपील सं. ITA No.2480/Chny/2024**  
**(निर्धारणवर्ष / Assessment Year: 2017-18)**

<b>Shri Sathiyaseelan</b> 100, Edyar Street, Coimbatore-641 001.	<b>बनम/</b> <b>Vs.</b>	<b>ITO</b> Non-Corporate Ward-1(4) Coimbatore.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. <b>BJGPS-0067-K</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थीकीओरसे/ <b>Appellant by</b>	:	Ms. S. Mathangi (Advocate)– Ld.AR
प्रत्यर्थीकीओरसे/ <b>Respondent by</b>	:	Ms. Kavitha (Addl.CIT) -Ld. Sr. DR

सुनवाईकीतारीख/ <b>Date of Hearing</b>	:	21-11-2024
घोषणाकीतारीख / <b>Date of Pronouncement</b>	:	03-12-2024

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2017-18 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 24-07-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s.143(3) of the Act on 23-12-2019. Upon perusal of assessment order, it could be seen that Ld. AO has made addition of cash deposits of Rs.14.61 Lacs as deposited during demonetization period in specified bank notes (SBN). The Ld. CIT(A) confirmed the impugned addition and in para 4.2, observed that the

assessee did not file any supporting documents to establish the source of deposits. Aggrieved, the assessee is further appeal before us.

2. The Ld. AR has stated that the provisions of Section 68 could not be invoked in such cases. The Ld. AR also prayed for another opportunity before lower authorities to substantiate the source of cash deposits which has been opposed by Ld. Sr. DR.

3. Having heard rival submissions, we are of the considered opinion that the onus to establish the source of cash deposit was on the assessee but the assessee could not substantiate the same. Therefore, keeping in mind the principle of natural justice, we deem it fit to provide another opportunity of hearing to the assessee. Accordingly, the impugned order is set aside and the appeal is restored back to the file of Ld. CIT(A) for de novo adjudication with a direction to the assessee to substantiate the source of cash deposit.

4. The appeal stand allowed for statistical purposes.

*Order pronounced on 3<sup>rd</sup> December, 2024.*

<b>Sd/-</b> <b>(MANU KUMAR GIRI)</b> न्यायिक सदस्य / JUDICIAL MEMBER	<b>Sd/-</b> <b>(MANOJ KUMAR AGGARWAL)</b> लेखासदस्य / ACCOUNTANT MEMBER
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चेन्नई Chennai; दिनांक Dated :03-12-2024  
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**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

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