

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

श्री एबी टी. वर्की, न्यायिक सदस्य एवं
श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष

**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.1968/Chny/2024
निर्धारण वर्ष/Assessment Year: 2017-18

Mr. Krishnan Gopikrishnan, 125, Ponnamalee High Road, Maduravoyal, Chennai-600 095.	v.	The ITO, NCW-8(3), Chennai.
[PAN: AVBPG 6876 E]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Mr.Vishva Padmanabhan, CA
प्रत्यर्थी की ओर से /Respondent by	:	Ms. R. Anita, Addl.CIT
सुनवाईकीतारीख/Date of Hearing	:	24.09.2024
घोषणाकीतारीख /Date of Pronouncement	:	04.12.2024

आदेश / ORDER

PER ABY T. VARKEY, JM:

This is an appeal preferred by the assessee against the order of the Learned Commissioner of Income Tax (Appeals)/NFAC, (hereinafter in short "the Ld.CIT(A)"), Delhi, dated 10.02.2024 for the Assessment Year (hereinafter in short "AY") 2017-18.

2. At the outset, the Ld.AR of the assessee brought to our notice that the Ld.CIT(A) has passed the impugned order ex parte qua the assessee without going into the merits of the case. He also pointed out that the AO has also passed an ex parte order qua assessee since the assessee didn't



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respond two of his notices on 12.03.2018 & 06.09.2018 because it was sent to inactive e-mail ID. According to the Ld.AR, because statutory notices were forwarded to inactive e-mail ID, the assessee didn't receive any notice of hearing from the Office of the AO, which prevented the assessee from responding/filing the relevant documents to substantiate the nature & source of the cash deposits during the demonetization period and as well as other documents called for by the AO. The Ld.AR relying on the decision of the Hon'ble Supreme Court in the case of TIN Box Co. v. CIT reported in [2001] 249 ITR 216 (SC) prays that since its case falls squarely as per the said decisions, the assessee may be given an opportunity before the AO.

3. Per contra, the Ld.DR doesn't want us to give one more innings to the assessee.

4. Be that as it may, it is noted that the AO has only issued two notices (supra) before making addition of Rs.24,74,680/- which included addition made u/s.69A of the Income Tax Act, 1961 of Rs.14,56,000/- as well as addition of Rs.10,56,000/- and since, the assessee pleads violation of natural justice, we are inclined to give one more opportunity to the assessee and therefore, relying on the decision of the Hon'ble Supreme Court in the case of TIN Box Co. (supra), we set aside the impugned order of the Ld.CIT(A) and restore the assessment back to the file of the



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AO with a direction to frame the assessment de novo after hearing the assessee. The Ld.AR is directed to file relevant documents/written submissions and the AO to pass order in accordance to law.

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

Order pronounced on the 04th day of December, 2024, in Chennai.

Sd/-
(मनोज कुमार अग्रवाल)
(MANOJ KUMAR AGGARWAL)
लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-
(एबी टी. वर्की)
(ABY T. VARKEY)
न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,
दिनांक/Dated: 04th December, 2024.
TLN, Sr.PS

आदेश की प्रतिलिपि अग्रेषित /Copy to:

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