

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'A' BENCH: CHENNAI**

श्री एबी टी. वर्की, न्यायिक सदस्य एवं श्री जगदीश, लेखा सदस्य के समक्ष  
**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND**  
**SHRI JAGADISH, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.2316/Chny/2024  
निर्धारण वर्ष /Assessment Year: 2017-18

K. Adirajan,  
New No.19, Old No.35,  
Ramanuja Iyer Street,  
Old Washermenpet,  
Chennai – 600 021.  
[PAN: AAIPR 6303D]

**Vs.** The Income Tax Officer,  
Non Corporate Ward-4(1),  
Chennai.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

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

: None  
: Mrs. G. Saratha, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 20.11.2024

घोषणा की तारीख /Date of Pronouncement

: 04.12.2024

**आदेश / ORDER**

**PER JAGADISH, A.M :**

Aforesaid appeal filed by the assessee for Assessment Year (AY) 2017-18 arises out of the order of Learned Commissioner of Income Tax, National Faceless Appeal Centre (NFAC), Delhi [hereinafter "CIT(A)"] dated 06.06.2024 in the matter of assessment framed by the Assessing Officer [AO] u/s. 143(3) of the Income-tax Act,1961 (hereinafter "the Act") on 14.12.2019.

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2. When the appeal was taken up for hearing, none appeared on behalf of the assessee and accordingly, the hearing was proceeded with the able assistance of Ld. D.R.

3. The only effective ground of appeal in this appeal of assessee is against the order of Ld. CIT(A) passing ex-parte order in confirming the addition on cash deposits of Rs. 33,00,000/- u/s. 69 of the Act without giving adequate opportunity of being heard.

4. The assessee is an individual and has deposited cash of Rs.33,00,000/- in his saving bank account with Central Bank of India, Washermenpet Branch, Chennai. The assessee has explained the source of cash deposit as Rs. 29,00,000/- belonging to his wife and daughters and Rs. 4,00,000/- savings of his own . The assessee further explained that he has given five challans in the name of K. Adhirajan Rs. 4,00,000/-, R. Shanthi Rs. 8,00,000/-, R. Jeeva Rs. 7,00,000/-, R. Mahalakshmi Rs. 8,00,000/- & R. Devi Rs. 6,00,000/- to the Manager of Central Bank of India, Washermenpet Branch, Chennai to be deposited in their respective account, but the bank Manager had deposited in his account only. The A.O has not accepted the explanation as the return of income of his wife and daughters were

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not sufficient to explain the cash deposit and made the addition. On appeal, the Ld. CIT(A) passed ex-parte order without discussing the merits of the case. The Ld. CIT(A) has dismissed the appeal holding that the assessee is not interested in completing the appeal proceedings and therefore, appeal is dismissed.

5. We have perused the materials available on record and find that the orders of Ld. CIT(A) is ex-parte without discussing the issue on merits which is not in consonance to section 250(6) of the Act. As per Section 250(6) of the Act, the Ld. CIT(A) is required to adjudicate the issue arising in the appeal on merit by stating the points for determination the decision thereon and the reason for the decision. We are of the opinion that keeping in view of 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 remit the matter back to the file of the Ld. CIT(A) to adjudicate this appeal afresh in accordance with law. 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.

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

*Order pronounced on 04<sup>th</sup> December, 2024.*

Sd/-  
(एबी टी. वर्की)  
(**ABY. T. Varkey**)

**न्यायिक सदस्य / Judicial Member**

Sd/-  
(जगदीश)  
(**Jagadish**)

**लेखा सदस्य / Accountant Member**

चेन्नई/Chennai, दिनांक/Dated: 04<sup>th</sup> December, 2024.

EDN/-

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