

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

**माननीय श्री मनोज कुमार अग्रवाल ,लेखा सदस्य एवं
माननीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।
BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER
AND HON'BLE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER**

**आयकरअपील सं./ ITA No.1184/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2017-2018)**

Nayasundari Subbanagounder
Rajeshvarri,
No.1/111, Anna Nagar,
Neelambur Post,
Coimbatore 641 004.

Vs. The Income Officer,
Non Corporate Ward 2(5)
Coimbatore

[PAN: ANIPR 3851K]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

: None

प्रत्यर्थी की ओर से /Respondent by

: Ms. R. Anita, IRS, Addl. CIT.

सुनवाई की तारीख/Date of Hearing

: 04.12.2024

घोषणा की तारीख /Date of Pronouncement

: 05.12.2024

आदेश / ORDER

PER MANU KUMAR GIRI (Judicial Member)

This appeal by the assessee is arising out of the order of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi in order No.ITBA/NFAC/S/250/2023-24/1061382574(1) dated 23.02.2024. The assessment was framed by the Income Tax Officer, Non Corporate Ward 2(5), Coimbatore for the assessment year 2017-18 u/s.143(3) of the Income Tax Act, 1961 (hereinafter the 'Act'), vide order dated 25.11.2019.

2. Brief facts of the case are that the assessee filed her return of income for AY 2017-18 on 30.10.2017 admitting total income of Rs.3,95,770/-. The case was selected for scrutiny under CASS to verify the cash deposits during the year. The Id. Assessing Officer noted that the appellant deposited SBNs (discarded notes of Rs 500 and Rs 1000) of Rs. 11,99,500/- in her bank account. Accordingly, the assessment u/s. 143(3) of the act was completed vide order dated 25.11.2019 wherein the Id. Assessing Officer determined total income of the appellant at Rs. 14,64,270/- after making the addition of Rs. 10,68,500/- as unexplained money u/s. 69A. Aggrieved, assessee preferred an appeal before the Id. CIT(A).

3. Before the Id. CIT(A) the assessee raised an objection in taking the entire amount of Rs 10,68,500/- being the cash deposited during the demonization period and requests for deletion by setting aside the order of the Assessing Officer and render justice. However, before the Id.CIT(A), assessee did not appear despite notices issued, hence the Id.CIT(A) proceeded on merits and dismissed the appeal and upheld the order of AO. Hence, assessee is further in appeal before us.

4. Before us also, none appeared on behalf of the assessee. The Ld. Addl.CIT-DR pleaded for dismissal of the appeal on the ground that the assessee has not filed supporting evidences with regard to the transactions before the Id. CIT(A) also.

5. We have gone through the orders of lower authorities and submission addressed by the Id. Departmental Representative. We are of the considered view that in the interest of justice assessee should be given one more opportunity before Id.CIT(A) to file all relevant evidences/documents to prosecute his case. Therefore, in the light of aforesaid factual position we deem it fit to set aside this appeal to the

file of Id.CIT(A) for denovo adjudication of appeal. The Ld.CIT(A) who shall proceed for denovo adjudication of appeal after providing proper opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith without any fail, failing which Ld.CIT(A) shall be at liberty to proceed with the appellate proceedings as per law.

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

Order pronounced in the open court on 5th day of December, 2024

Sd/-

(मनोज कुमार अग्रवाल)

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai:

दिनांक Dated : 05-12-2024

KV

आदेश की प्रतिलिपि अग्रेषित /Copy to :

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

Sd/-

(मनु कुमार गिरि)

(MANU KUMAR GIRI)

न्यायिक सदस्य / JUDICIAL MEMBER