

आयकर अपीलिय 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.168/Chny/2023  
निर्धारणवर्ष/Assessment Year: 2017-18

Smt. Subairaparvin Seeni Ibrahim, 8/168, Palankottai Street, Devipattinam, Ramanad-623 514.	v.	The ACIT, Taxation Circle, Madurai.
[PAN: HGRPS 1751 Q]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Mr.Anand Babunath, CA
प्रत्यर्थी की ओर से /Respondent by	:	Ms.Babitha, JCIT
सुनवाईकीतारीख/Date of Hearing	:	10.10.2024
घोषणाकीतारीख /Date of Pronouncement	:	06.12.2024

**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)-16, (hereinafter in short "the Ld.CIT(A)"), Chennai, dated 14.12.2022 for the Assessment Year (hereinafter in short "AY") 2017-18.

2. The main grievance of the assessee is against the action of the Ld.CIT(A) confirming the addition made by the AO to the tune of Rs.31,00,000/-.



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**3.** At the outset, the Ld.AR submitted that the assessee is a Non-Resident Indian residing outside India and had filed her return of income (RoI) for AY 2017-18 on 03.01.2018 to the tune of Rs.2,61,000/-. Even though the AO, issued notice u/s.143(2) on 22.09.2018 finding that the assessee was not residing in India, transferred the case to the office of the DCIT (International Taxation) on 18.09.2019 and the AO issued notices to the assessee regarding cash deposits of Rs.31 lakhs on 25.11.2019 by issuing notice u/s.142(1); and even though, assessee submitted reply with details of the *nature and source* of the deposits made by her father in her account, the AO asked for certain documents which assessee was unable to produce before the assessment was framed on 11.12.2019 and instead was able to produce the same after 11.12.2019. According to the Ld.AR, it can be seen that the jurisdictional AO [the DCIT (International Taxation)] had issued notices u/s.142(1) of the Act on 25.11.2019 and framed the assessment on 11.12.2019 i.e. within a span of 15 days which was hastily done without giving adequate time to the assessee for producing the relevant evidences before the AO. Therefore, 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), he prayed that assessee may be granted one more opportunity before the AO.



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

**5.** Aggrieved, the assessee is in appeal before this Tribunal.

**6.** We have heard both the parties and perused the material available on record. We note that the assessee is an NRI and had filed her RoI for AY 2017-18 on 03.01.2018 returning an income of Rs.2,61,000/-. Later, the case was selected for scrutiny and the AO noted that there was a deposit of Rs.31 lakhs during demonetization period in assessee's bank account, hence he issued notice to the assessee on 22.09.2018, meanwhile, the AO found out that the assessee was not residing in India and an NRI, hence, he transferred the case to the DCIT (International Taxation) on 18.09.2019. Then the AO [the DCIT (International Taxation)] issued notices u/s.142(1) of the Act on 25.11.2019 and thereafter, framed the assessment order on 11.12.2019 making an addition of Rs.31 lakhs (*i.e. within a span of 15 days*). The main grievance of the assessee is that no proper opportunity was given to the assessee to submit its explanation/documents regarding the nature and source of the deposits made by her father in her account. Since, the assessee didn't get proper opportunity before the AO during the course of assessment proceedings, relying on the decision of the Hon'ble Supreme Court in the case of TIN Box Co., (*supra*), we set aside the impugned



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order of the Ld.CIT(A) and restore the appeal back to the file of the AO for de novo assessment. The Ld.AR undertakes to file written submissions/relevant documents before the AO on the issue of deposit of Rs.31 lakhs during demonetization. The AO to frame assessment in accordance to law after hearing the assessee.

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

Order pronounced on the 06<sup>th</sup> day of December, 2024, in Chennai.

**Sd/-**

(जगदीश)

**(JAGADISH)**

लेखा सदस्य/**ACCOUNTANT MEMBER**

**Sd/-**

(एबी टी. वर्की)

**(ABY T. VARKEY)**

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 06<sup>th</sup> 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