

आयकर अपीलीय अधिकरण 'बी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH, CHENNAI

महनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं
महनीय 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.2462/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2012-13)

Mr. Mohamedaseef Abdul Rahim Old No.18, New No.14 Mamul Labhai Street, Kottakuppam, Puducherry-605 104.	बनम/ Vs.	ITO Ward-1 Puducherry.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AFMPA-5270-R		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri T. Vasudevan (Advocate) - Ld.AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Ms.T.M. Suganthamala (Addl.CIT)-Ld. Sr. DR

सुनवाई की तारीख/ Date of Hearing	:	10-12-2024
घोषणा की तारीख / Date of Pronouncement	:	10-12-2024

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2012-13 arises out of the order of learned ADDL/JCIT Commissioner of Income Tax (Appeals)-3, Bengaluru [CIT(A)] dated 19-07-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s.144 r.w.s 147 of the Act on 18-12-2019. The registry has noted a delay of 2 days in the appeal, which stands condoned and we proceed with disposal of the appeal.

2. The sole grievance of the assessee is confirmation of addition of Rs.15.93 Lacs u/s.68 of the Act which represents cash deposits in bank accounts. The Ld. CIT(A) confirmed the same since the assessee failed to submit any documentary evidence in support of its claim. Aggrieved, the assessee is in further appeal before us. The Ld. AR stated that the assessee is in a position to substantiate the source of cash deposits if afforded another opportunity. The same has been opposed by revenue.
3. Though the assessee has remained negligent in substantiating its case during first appeal, however, keeping in mind the principle of natural justice, we deem it fit to grant another opportunity to the assessee to substantiate its case before lower authorities. Accordingly, the impugned order is set aside and the appeal is restored back to the file of Ld. CIT(A) for fresh adjudication with a direction to the assessee to substantiate its case forthwith.
4. The appeal stand allowed for statistical purposes.

Order pronounced in open court on 10th December, 2024.

Sd/-
(MANU KUMAR GIRI)
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखासदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai; दिनांक Dated : 10-12-2024
DS

आदेशकीप्रतिलिपिअप्रेषित/Copy of the Order forwarded to :

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