

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

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री जगदीश, लेखासदस्य के समक्ष
BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.2681/Chny/2024
निर्धारण वर्ष /Assessment Year: 2017-18

Theerthakumarasamy Electricals,
25, Main Road, Arachalur Post,
Arachalur, Erode-638 101.
[PAN: ABDFS 9503L]

Vs. The Income Tax Officer,
Ward-2(1),
Erode.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

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

: Shri S. Sridhar, Advocate (Erode)
: Ms. Anitha, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 18.12.2024

घोषणा की तारीख /Date of Pronouncement

: 20.12.2024

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 27.12.2019 in the matter of assessment framed by Ld. Assessing Officer [AO] u/s. 144 of the Income-tax Act, 1961 (hereinafter "the Act") dated 27.12.2019.

2. The assessee has made cash deposits of Rs.12,27,700/- during demonetization period and has not filed return of income. The A.O has issued notice u/s. 148 of the Act which remains not complied and therefore, the A.O has passed order u/s. 144 of the Act assessing total income of Rs. 17,94,300/-. Aggrieved, the assessee preferred an appeal before Ld. CIT(A). On appeal, the Ld. CIT(A) has also dismissed the appeal as the assessee has not explained the source of cash deposited during demonetization period.

3. The Ld. Authorized Representative (A.R) of the assessee before us has contended that sufficient opportunity was not provided to the assessee either before A.O or before Ld. CIT(A) and both the orders have been passed ex-pare and therefore the case may be remitted back to the A.O for fresh consideration in the interest of justice.

4. The Ld. Departmental Representative (DR), on the other hand, has relied on the orders of lower authorities.

5. We have heard the rival submissions, and perused the materials available on record. On perusal of the orders of A.O as well as Ld. CIT(A), we find that the orders have been passed ex-parte for the non-compliance by the assessee. The Ld. A.R has submitted that the Ld. CIT(A) has not decided the issue on merits, therefore the case may be

remanded back to the A.O for adjudication on merits. We are of the opinion that keeping in view the principles of natural justice, the assessee be provided with another opportunity of hearing to substantiate his case before the A.O. Accordingly, we set aside the orders passed by the A.O and the Ld. CIT(A) and remit the matter back to the file of the A.O to adjudicate this appeal afresh in accordance with law, after giving reasonable opportunity to the assessee. We also direct the Assessee to appear before the A.O on the date of hearing without fail and furnish complete details for his fresh consideration. In view of the above, the appeal filed by the assessee is allowed for statistical purposes only.

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

Order pronounced on 20th December, 2024.

Sd/-
(जॉर्ज जॉर्ज के)
(George George K)
उपध्यक्ष / Vice President

Sd/-
(जगदीश)
(Jagadish)
लेखा सदस्य / Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 20th December, 2024.

EDN/-

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Coimbatore
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF