

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

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

आयकर अपील सं./ITA No.2727/Chny/2024
निर्धारण वर्ष /Assessment Year: 2017-18

Lakshmi Muthuraman,
45/21, Poes Garden,
Teynampet,
Chennai-600086.
[PAN: CQJPM 2598C]

Vs. The Dy. Commissioner of
Income Tax,
Central Circle-2(4),
Chennai.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

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

: Shri Vishwa Padmanabhan, C.A
: 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 (Appeal)-19, Chennai [hereinafter "CIT(A)"] dated 28.08.2024 in the matter of assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Income-tax Act, 1961 (hereinafter "the Act") dated 23.12.2019.

2. The assessee has filed return of income admitting total income of Rs. 40,99,810/- on 21.03.2018. The A.O in the order passed u/s. 143(3) of the Act has made the addition cash deposit during demonetization period u/s. 69A of the Act of Rs. 1,40,5,000/- and other addition under the head "business" of Rs.62,38,716/-. Aggrieved, the assessee preferred an appeal before Ld. CIT(A). The Ld. CIT(A) issued notices 6 notices from 26.09.2023 to 20.06.2024, but the assessee has not made any response to notices. The Ld. CIT(A) therefore, passed ex-parte by upholding the addition.

3. The Ld. Authorized Representative (A.R) of the assessee before us has submitted that the assessee could not comply to the notices issued as the assessee has not received any communication. The Ld. AR has prayed that huge addition been made in ex parte manner so one more opportunity be provided to the assessee in the interests of justice.

4. The Ld. Departmental Representative (DR), on the other hand, has relied on the orders of lower authorities and argued that assessee has been non compliant and therefore appeal be dismissed.

5. We have heard the rival submissions, and perused the materials available on record. We find that the Ld. CIT(A) has confirmed the addition of cash deposit during demonetization period of Rs.1,40,50,000/-, us/. 69A of the Act and addition under the head “business” of Rs.62,38,716/- in the ex-parte order passed as the assessee has not complied with the notices issued. The Ld. A.R has submitted that they have not received any notices and requested that one more opportunity may be given in the interests of justice. 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 Ld. CIT(A) subject to payment of costs of Rs.5,000/-. The same shall be paid by the assessee to Tamil Nadu State Legal Services Authority at Hon'ble High Court of Madras within a period of one month from the date of receipt of this order and produce the receipt before the A.O. Accordingly, we remit the matter back to the file of the Ld. CIT(A) 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 Ld. CIT(A) 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.

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)
उपाध्यक्ष / 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, Chennai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF