

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'C' BENCH, CHENNAI
श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष
Before Shri S.S. Viswanethra Ravi, Judicial Member &
Shri Amitabh Shukla, Accountant Member

आयकर अपील सं./I.T.A. No.2939/Chny/2024
निर्धारण वर्ष/Assessment Year: 2017-18

Satya Srinivasa Prasad Baggu,
No. 30, 9th Street, Sakthi Nagar,
Shashini Nivas, Kolathur,
Chennai 600 099.

Vs. The Income Tax Officer,
Non Corporate Ward 17(7),
Chennai.

[PAN:AJEPB0755C]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri Sathya Harsha, C.A.
प्रत्यर्थी की ओर से/Respondent by : Ms. R. Anita, Addl. CIT
सुनवाई की तारीख/ Date of hearing : 22.01.2025
घोषणा की तारीख /Date of Pronouncement : 23.01.2025

आदेश / O R D E R

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the order dated 22.07.2024 passed by the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [NFAC], Delhi for the assessment year 2017-18.

2. The assessee raised 4 grounds in his appeal and mainly challenged the order of the Id. CIT(A) in dismissing the appeal *in limine* without condoning delay in filing the appeal.

3. Brief facts of the case are that the assessee filed his original return of income on 31.03.2018 declaring total income of ₹.5,11,000/-. The case was selected for limited scrutiny by CASS for cash deposit during demonetization period. The Assessing Officer noted that the assessee made cash deposit of ₹.14,60,000/-. Against statutory notices, the assessee has submitted that the said money (cash in hand) belonging to him as past year savings. However, the assessee has not produced any material evidence in support of his claim. Accordingly, the Assessing Officer treated the same as unexplained cash deposits under section 69A of the Income Tax Act, 1961 ["Act" in short] in the hands of the assessee and added to the returned income of the assessee. On appeal, the Id. CIT(A) dismissed the appeal filed by the assessee *in limine* since assessee could not file any petition for condonation of delay in support of an affidavit by furnishing reasonable cause for the delay of 841 days in filing the appeal.

4. The Id. AR Shri Sathya Harsha, C.A. submits that the assessee, being a normal salaried individual without having much knowledge about the income tax, law, provisions and the consequences and without having an habit or practice of checking the email, he missed out to get access to the hearing notices issued by the Id. CIT(A). He further submits that non response to the notices is purely due to non-checking of email and it was not intentional or voluntary. Thus, the Id. AR prayed that one more opportunity may be afforded to the assessee for filing condonation petition before the Id. CIT(A) and to pursue his case.

5. The Id. DR Ms. R. Anita, Addl. CIT opposed the same and drew our attention to para 3.3 of the impugned order and argues that the Id. CIT(A) has given ample of opportunities to the assessee, but, it was not availed.

6. Considering the facts and circumstances of the case and submissions of the Id. AR and the Id. DR, in the interest of justice, we deem it proper to remand the matter to the file of the Id. CIT(A) to afford an opportunity to the assessee for filing condonation petition in support of an affidavit for the delay of 841 days. The Id. CIT(A) shall

consider the same and condone the delay. The Id. CIT(A) shall decide the matter afresh in accordance with law. Thus, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced on 23rd January, 2025 at Chennai.

Sd/-
(AMITABH SHUKLA)
ACCOUNTANT MEMBER

Sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Chennai, Dated, 23.01.2025

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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