

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.2700/Chny/2024  
निर्धारण वर्ष/Assessment Year: 2017-18

Abishek Kumar,  
#32, Pillaiyar Koil Street, Vadapalani  
S.O., Vadapalani, Chennai 600 026.

Vs. The Income Tax Officer,  
Non Corporate Ward 19(3),  
Chennai.

**[PAN:AAEPA3652L]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri Pawan Chakrapani, CA  
प्रत्यर्थी की ओर से/Respondent by : Ms. R. Anita, Addl. CIT  
सुनवाई की तारीख/ Date of hearing : 23.01.2025  
घोषणा की तारीख /Date of Pronouncement : 07.02.2025

**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 10.09.2024 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 13 grounds in this appeal and mainly challenged the exparte order of the Id. CIT(A) in confirming the additions made by the Assessing Officer.

3. Brief facts of the case are that the Assessing Officer issued notice under section 148 of the Income Tax Act, 1961 ["Act" in short] and in response to the notice, the assessee filed ITR showing total income of ₹.2,44,490/- after claiming deduction under Chapter VI-A amounting to ₹.1,68,170/-. The Assessing Officer noted that the assessee had disclosed income amount to ₹.65,50,000/- in IDS 2016 and the tax liability on this income was ₹.29,47,500/-. However, the assessee deposited only 50% of the tax liability amounting to ₹.14,73,752/-. Thus, the assessee paid tax only on 50% of the income i.e., 32,75,000/- disclosed by him in the IDS 2016 and the assessee has not paid due tax on rest of the income amounting to ₹.32,75,000/- [65,50,000 – 32,75,000]. The Assessing Officer further noted that the assessee has deposited cash amounting to ₹.1,43,99,120/- in his bank accounts during the relevant assessment year. In response to the notice under section 142(1) of the Act, the assessee furnished reply and the contents are reproduced in page 3 of the assessment order. However, the Assessing Officer rejected the contention of the assessee and by considering the provisions of the IDS 2016, the disclosure of income of ₹.65,50,000/0 in IDS 2016 was added to the returned income of the assessee under section 69 r.w.s. 115BBE of the Act. Further, since the assessee could not furnish any documentary evidence in support of claim of deduction under Chapter VI-

A of ₹.1,68,170/-, the same was added to the returned income of the assessee. On appeal, the Id. CIT(A) confirmed the additions made by the Assessing Officer since the assessee did not furnish any written submission against various notices issued by the Id. CIT(A).

4. The Id. AR Shri Pawan Chakrapani, C.A. submits that due to the circumstances beyond assessee's control, could not file written submission against the notices issued by the Id. CIT(A). He placed on record paper book containing 47 pages and prayed that the assessee may be given one more opportunity for furnishing the details before the Assessing Officer and undertook that the assessee is ready to furnish the documentary evidences to substantiate his claim.

5. The Id. DR Ms. R. Anita, Addl. CIT submits that despite various opportunities afforded, the assessee did not file complete details before the Assessing Officer as well as the Id. CIT(A) and prayed to dismiss the grounds.

6. Heard both the parties and perused the material available on record. We have also perused the paper book filed by the Id. AR containing 47 pages which includes payment of taxes through Axis Bank, and assessee's prayer to Id. PCIT for issue of Form 4 under IDS 2016.

Before the Id. CIT(A), the assessee could not file any written submission/evidences in support of the grounds raised to substantiate his claim or responded to the notices issued by the Id. CIT(A). We note that the Id. AR undertakes that the assessee is ready to furnish all details if this Tribunal afford an opportunity to the assessee before the Assessing Officer. Considering the facts and circumstances of the case and filing of evidences in the form of paper book as well as in the interest of justice, we deem it proper to remand the matter to the file of the Assessing Officer for fresh consideration after verification of documentary evidences as may be filed by the assessee and decide the claim of the assessee in accordance with law. The assessee is at liberty to file evidence in support of his claim. 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 07<sup>th</sup> February, 2025 at Chennai.

Sd/-  
(AMITABH SHUKLA)  
ACCOUNTANT MEMBER

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

Chennai, Dated, 07.02.2025

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.