

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

श्री एबी टी. वर्की, न्यायिक सदस्य एवं श्री जगदीश, लेखा सदस्य के समक्ष
BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.2150/Chny/2024
निर्धारण वर्ष /Assessment Year: 2011-12

Ramasamy Sadasivam,
44-4 Vellaiar Colony, Ward-11,
Suriyampalayam PO,
Tiruchengode Tk,
Namakkal – 637 209.
[PAN: BOOPS 5258H]

Vs. The Income Tax Officer,
Ward-1,
Tiruchengode.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by

: Shri T.S.Lakshmi Venkatraman,
F.C.A

प्रत्यर्थी की ओर से /Respondent by

: Shri P.K. Senthil Kumar, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 13.11.2024

घोषणा की तारीख /Date of Pronouncement

: 07.02.2025

आदेश / ORDER

PER JAGADISH, A.M :

Aforesaid appeal filed by the assessee for Assessment Year (AY) 2011-12 arises out of the order of Learned Commissioner of Income Tax, National Faceless Appeal Centre (NFAC), Delhi [hereinafter "CIT(A)"] dated 25.07.2024 in the matter of assessment framed by the Assessing Officer [AO] u/s. 144 of the Income-tax Act,1961 (hereinafter "the Act") on 05.11.2019.

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2. The only ground of appeal in this appeal of assessee is against in confirming the addition of cash deposits of Rs. 34,38,418/- in the bank account of the assessee by the Ld. CIT(A) in the ex-parte order.

3. The assessee is a fleet operator owning four Lorries. The assessee did not file return of income for the relevant assessment year. The A.O on the basis of information that the assessee has deposited cash of Rs. 15,59,854/- in his saving bank maintained with ICICI Bank Ltd., Tiruchengode Branch has reopened the assessment. The A.O made inquiry with the bank and found that there was a credit of Rs.34,38,418/- in the bank account. After affording several opportunities, then A.O passed ex-parte order u/s. 144 of the Act, making addition of Rs. 34,38,420/-. Aggrieved, the assessee filed an appeal before the Ld. CIT(A). The Ld. CIT(A) called for the remand report from the A.O and confirmed the addition.

4. The Ld. Authorized Representative (A.R) of the assessee has argued that the assessment order has been passed ex-parte and that the Ld. CIT(A) also passed order without considering the reply submitted on 14.07.2024. The Ld. AR has further submitted a copy of bank account statement, indicating that the peak credit was only

Rs.1,97,003/-, and argued that only the peak credit should have been added.

5. On the other hand, the Ld. Departmental Representative, vehemently supported the orders of the authorities below.

6. 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 both 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 for *denovo* assessment. 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.

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

Order pronounced on 07th February, 2025.

Sd/-
(एबी टी. वर्की)
(ABY. T. Varkey)

न्यायिक सदस्य / Judicial Member

Sd/-
(जगदीश)
(Jagadish)

लेखा सदस्य / Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 07th February, 2025.

EDN/-

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