

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

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री एस. आर. रघुनाथ, लेखक सदस्य के समक्ष  
BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND  
SHRI S.R. RAGHUNATHA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.3161/Chny/2024  
निर्धारण वर्ष /Assessment Year: 2017-18

Raju Shanthi,  
D. No.1A, Govindan St.,  
Arisipalayam,  
Salem – 636 009.  
[PAN: AYJPS 3824R]

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

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: Shri T.S. Lakshmi Venkataraman, FCA  
: Ms. Gauthami Manivasagam, JCIT

सुनवाई की तारीख/Date of Hearing

: 18.02.2025

घोषणा की तारीख /Date of Pronouncement

: 21.02.2025

**आदेश / ORDER**

**PER S.R. RAGHUNATHA, A.M:**

This appeal filed by the assessee is directed against the order passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, [hereinafter "CIT(A)"] for the assessment year 2017-18, vide order dated 29.01.2024.

2. There is a delay of 256 days in filing the appeal by the assessee. The assessee has filed condonation petition/affidavit stating the reasons that the delay was primarily caused due to a real-time alert,

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which prevented timely action on the matter. We have considered the petition/affidavit of delay in filing the appeal and satisfied that there was sufficient cause for not filing the appeal within the prescribed time limit. Hence, the delay is hereby condoned.

3. The brief facts of the case are that the assessee has deposited cash of Rs.25,00,000/- during demonetization period in his/her saving bank account maintained with State Bank of India, but has not filed return of income for the relevant A.Y. The AO therefore, issued notice u/s. 142(1) of the Act on 28.11.2017 calling for return of income. However, the assessee neither filed return of income in response to notice nor complied with notices issued during assessment proceeding. The A.O therefore passed ex-parte order u/s. 144 of the Act dated 26.09.2019 taking entire cash deposits made into his/her bank account assessing total income of Rs.25,16,872/-. Aggrieved, the assessee preferred an appeal before Ld. CIT(A). On appeal, the Ld. CIT(A) has issued various notices, but there was no compliances to the notices and therefore, the Ld. CIT(A) also dismissed the appeal of the assessee ex-parte by the order dated 29.01.2024.

4. The Ld. Counsel for the assessee prayed for setting aside the order of the Assessing Officer for re-adjudication, since the case was

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not prosecuted before the Assessing Officer and the same has been confirmed by the Ld. CIT(A) without any discussion.

5. Per contra, the Ld. DR relied on the orders of the lower authorities and prayed for confirming the impugned order.

6. We have heard both the parties and gone through the order of the lower authorities below. It is noted that the AO and that of the Ld. CIT(A) have passed the orders without giving proper opportunity to the assessee. Therefore, to meet the ends of justice by providing one more opportunity to the assessee, we remit the matter back to the file of the AO for *denovo* adjudication. We also direct the assessee to appear before the AO and at liberty to submit the relevant details before the AO for adjudication of the case.

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

*Order pronounced on 21<sup>st</sup> February, 2025.*

**Sd/-**  
(जॉर्ज जॉर्ज के)  
(George George K)  
उपाध्यक्ष / Vice President

**Sd/-**  
(एस. आर. रघुनाथा)  
(S.R. Raghunatha)  
लेखा सदस्य / Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 21<sup>st</sup> February, 2025.

EDN/-

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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