

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'D' BENCH, CHENNAI
श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री जगदीश, लेखा सदस्य के समक्ष ।
Before Shri S.S. Viswanethra Ravi, Judicial Member &
Shri Jagadish, Accountant Member

आयकर अपील सं./I.T.A. No.3328/Chny/2024
निर्धारण वर्ष/Assessment Year: 2018-19

Kanyakumari Habitat for Humanity,
72, Jacob Street Nesamany Nagar,
Nagerkoil, Kanyakumari 629 001.

Vs. The Income Tax Officer,
Exemptions Ward,
Tirunelveli.

[PAN:AACTK1063D]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri Girish Kumar, Advocate
प्रत्यर्थी की ओर से/Respondent by : Shri A. Sasikumar, CIT
सुनवाई की तारीख/ Date of hearing : 24.02.2025
घोषणा की तारीख /Date of Pronouncement : 28.02.2025

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 13.11.2024 passed by the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi for the assessment year 2018-19.

2. The assessee raised 14 grounds of appeal amongst which, the only issue emanates for our consideration as to whether the Id. CIT(A) is justified in confirming the addition made under section 69A of the Income

Tax Act, 1961 [“Act” in short] made by the Assessing Officer in the facts and circumstances of the case.

3. The Assessing Officer observed that the assessee made cash deposits amounting to ₹.65,78,098/- and no return of income filed. A notice under section 148 of the Act issued on the assessee and in response to which, the assessee filed return of income showing NIL income. Against the statutory notices under section 143(2) and 142(1) of the Act, in its written submission, the assessee denied of making cash deposits of ₹.65,78,098/- in its bank account and submitted that on the basis of bank books, the assessee made cash deposits of ₹.34,34,674/- and furnished copy of bank account statement. However, the assessee fails to explain the source of above cash deposits along with documentary evidence. Since there was no reply against show-cause notice issued, the Assessing Officer treated the cash deposits of ₹.34,34,674/- as unexplained cash credit under section 69A of the Act. On appeal, since there was no response against notices issued, the Id. CIT(A) dismissed the appeal for want of prosecution.

4. The Id. AR Shri Girish Kumar submits that non appearance before the Id. CIT(A) is neither wilful not wanton. He further submits that due to the circumstances beyond his control, the assessee could not file

explanation/documentary evidence in support of his claim. The Id. AR prayed to afford an opportunity to the assessee as the assessee is ready to prosecute her case without fail.

5. The Id. DR Shri A. Sasikumar, CIT opposed the same and drew our attention to para 5 of the impugned order and argues that the Id. CIT(A) has provided adequate opportunities to make submissions in support of the appeal.

6. Heard both the parties and perused the material on record. We note that the assessment was completed under section 147 r.w.s. 144B of the Act dated 17.03.2023. On perusal of the assessment order as well as impugned order, we note that there was no assistance from the assessee to the show-cause notice issued by the Assessing Officer as well as Id. CIT(A). We also note that the Assessing Officer issued the show-cause notice dated 10.03.2023 requesting the assessee to furnish documentary evidence for cash deposits as stated at page 2 of the assessment order. Taking into consideration of the submissions of the Id. AR and the Id. DR and in the interest of justice, we deem it proper to remand the matter to the file of the Assessing Officer to afford one more opportunity to the assessee and decide the matter in accordance with law. The assessee is directed to furnish complete details to substantiate its case before the

Assessing Officer. Thus, 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 28th February, 2025 at Chennai.

Sd/-
(JAGADISH)
ACCOUNTANT MEMBER

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

Chennai, Dated, 28.02.2025

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.