

आयकर अपीलीय अधिकरण 'सी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH, CHENNAI

माननीय श्री मनोज कुमार अग्रवाल ,लेखा सदस्य एवं
माननीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।
BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER
AND HON'BLE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER

आयकरअपील सं./ ITA No.3327/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2018-2019)

Ahamed Syedmoulan Habeeb
Mohamed,
286A, Annaji Roa Road,
Mettupalayam HO
Coimbatore 641 301.

Vs. The Income Tax Officer,
Non Corporate Ward 3(1)
Coimbatore

[PAN: ANSPH 2395C]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: Shri. Girish Kumar, Advocate
: Ms. V. Aswathy, JCIT.

सुनवाई की तारीख/Date of Hearing

: 25.02.2025

घोषणा की तारीख /Date of Pronouncement

: 27.02.2025

आदेश / ORDER

PER MANU KUMAR GIRI (Judicial Member)

This appeal by the assessee is arising out of the order of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi in order No.ITBA/NFAC/S/250/2024-25/1071202957(1) dated 13.12.2024. The assessment was framed by the Assessment Unit, Income Tax Department, for the assessment year 2018-19 u/s.147 r.w.s.144 r.w.s.144B of the Income Tax Act, 1961 (hereinafter the 'Act'), vide order dated 15.02.2024.

2. Brief facts of the case are that the appellant is an individual and is a non-filer. The return of income for the year under consideration has also not been filed by the assessee. The Ld. Assessing Officer got information that assessee has made total cash deposits to the tune of Rs.1,48,69,442/-. The Id. AO issued seven notices, however, there was no response from the assessee. Hence, the Id. AO made an addition of Rs.1,48,69,442/- u/s.69A r.w.s.115BBE of the Act. Assessee challenged the order of assessment before the Id.CIT(A) who proceeded ex-parte and dismissed the appeal on merits. Aggrieved, assessee is in appeal before us.

3. Before us, the Id. Counsel for assessee submitted that the assessee has inadvertently not received the notices issued by the AO and the Id.CIT(A) hence, assessee failed to avail opportunity to file evidence and documents to substantiate his explanation regarding deposits. The Id.DR stated that the assessee is habitual defaulter in appearing before the appellate authority hence no lenient view is to be taken in this case and prayed for dismissal of appeal.

4. Though we concur with the submissions of Ld. Sr. DR however, keeping in mind the principle of natural justice and grant another opportunity of hearing to the assessee. We also find that assessee has not represented before the Id.CIT(A) despite notices. Accordingly, the impugned order is set aside and the appeal is restored back to the file of Ld. AO for denovo assessment. The Ld.AO shall proceed for denovo assessment after affording proper opportunity of hearing to the assessee. The assessee is directed to substantiate its case with all evidence, confirmations and documents, if any, forthwith without any fail, failing which Ld. AO

shall be at liberty to proceed with the assessment proceedings on merits as per law.

We make it clear that all the issues are kept open before the Id.AO.

5. In the result, appeal filed by the assessee is allowed for statistical purpose.

Order pronounced in the open court on 27th February, 2025 at Chennai

Sd/-

(मनोज कुमार अग्रवाल)

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / **ACCOUNTANT MEMBER**

Sd/-

(मनु कुमार गिरि)

(MANU KUMAR GIRI)

न्यायिक सदस्य / **JUDICIAL MEMBER**

चेन्नई Chennai:

दिनांक Dated : 27.02.2025

KV

आदेश की प्रतिलिपि अग्रेषित /Copy to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT, Chennai/Coimbatore/Madurai/Salem.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF