

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'C' 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.255/Chny/2025  
निर्धारण वर्ष /Assessment Year: 2017-18

Pachamuthu Sivakumar,  
3/389, Gandhipuram,  
Vasantha Nagar,  
Senthamangalam,  
Namakkal – 637 409.  
[PAN: CGQPS 2683M]

The Income Tax Officer,  
**Vs.** Ward-2,  
Namakkal.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

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

: Shri S. Sridhar, Advocate (Erode)  
: Ms. R. Anitha, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 19.03.2025

घोषणा की तारीख /Date of Pronouncement

: 26.03.2025

**आदेश / ORDER**

**PER JAGADISH, A.M :**

Aforesaid appeal filed by the assessee for Assessment Year (AY) 2017-18 arises out of the order of Learned Commissioner of Income Tax, National Faceless Appeal Centre (NFAC), Delhi [hereinafter "CIT(A)"] dated 15.12.2023 in the matter of assessment framed by the Assessing Officer [AO] u/s. 143(3) of the Income-tax Act, 1961 (hereinafter "the Act") on 21.12.2019.

2. There is a delay of 335 days in filing the appeal by the assessee. The assessee has filed condonation petition/affidavit stating that the delay was due to an incorrect email ID provided in Form-35, which resulted in the assessee being unaware of the dismissal of the appeal. 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 assessee is an individual and engaged in the poultry farm in the name and style M/s GKP Suguna Broilers. The assessee has deposited cash of Rs. 21,73,000/- in Specified Bank Notes (SBNs) in his bank account during demonetization period. The assessee has explained that the source of cash deposits as business receipts and submitted copy of books of account in support. However, the A.O did not accept the assessee's explanation and passed assessment order u/s.143(3) of the Act, making addition of cash deposits of Rs.21,73,000/-. Aggrieved, the assessee preferred an appeal before Ld. CIT(A). However, the Ld. CIT(A) passed order ex-parte upholding addition made by the A.O.

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4. The Ld. Authorized Representative (A.R) of the assessee has submitted that the assessee is not well educated and most of the notices were issued during demonetization period and therefore, one more opportunity may be provided to substantiate his claim before the Ld. CIT(A) in the interests of justice.

5. On the other hand, the Ld. Departmental Representative (DR), has relied on the orders of lower authorities.

6. We have heard the rival submissions, and perused the materials available on record. We find that four notices were issued during covid period and Ld. CIT(A) had passed ex parte order. We, therefore 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 Ld. CIT(A). Accordingly, we set aside the order passed by the Ld. CIT(A) and remit the matter back to the file of the Ld. CIT(A) to adjudicate this appeal afresh in accordance with law. We also direct the assessee to appear before the Ld. CIT(A) on the date of hearing without fail. In view of the above, the appeal filed by the assessee 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 26<sup>th</sup> March, 2025.*

**Sd/-**  
(एबी टी. वर्की)  
(**ABY. T. Varkey**)

न्यायिक सदस्य / **Judicial Member**

**Sd/-**  
(जगदीश)  
(**Jagadish**)

लेखा सदस्य / **Accountant Member**

चेन्नई/Chennai, दिनांक/Dated: 26<sup>th</sup> March, 2025.

EDN/-

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Salem
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF